

A2900-1

1985-86

ASSOCIATION OPERATING RATIO REPORT



**PUBLISHED BY THE
AMERICAN SOCIETY OF ASSOCIATION EXECUTIVES**

1575 EYE STREET, NW, WASHINGTON, DC 20005

asae

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Printed in the United States of America.

ISBN 0-88034-006-1

Preface

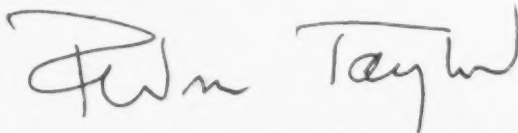
Effective management of fiscal resources is the hallmark of a competent manager. In prosperous years, an association's success depends on rational fiscal prudence. In lean years, its survival does.

The *1985-86 Association Operating Ratio Report* is designed to help you make effective financial decisions, and to help you substantiate these decisions to your members.

It is a tool that you can use to compare your association's income and expense patterns to those of other associations. It also identifies major trends in association income and expense.

Expense levels in this study are reported not only by traditional object of expense, but also by function. A solid matrix analysis of expenditures is also included.

ASAE is indebted to those ASAE members who provided data for this important study, and to Ernst & Whinney for their assistance in compiling and analyzing it.

A handwritten signature in dark ink, reading "R. William Taylor". The signature is fluid and cursive, with the first name "R. William" and the last name "Taylor" clearly distinguishable.

R. William Taylor, CAE
President



Ernst & Whinney

1225 Connecticut Avenue, N.W.
Washington, D.C. 20036

202/862-6000

May 28, 1986

Mr. R. William Taylor, CAE
President
American Society of Association Executives
1575 Eye Street, N.W.
Washington, D.C. 20005

Dear Mr. Taylor:

We are pleased to present the results of the 1985-1986 ASAE Operating Ratio Survey. The results of this survey are shown on Tables 1 through 52. We have reviewed the tables and statistics contained in the narrative section of the Survey and find them to be consistent with the data we compiled.

The responses we received were reviewed for obvious clerical errors and missing data. Where necessary, we contacted the respondents on questionable items. Individual responses making up this survey have not been audited.

We believe that ASAE members will find this report useful in comparing their operating results with those of the respondents.

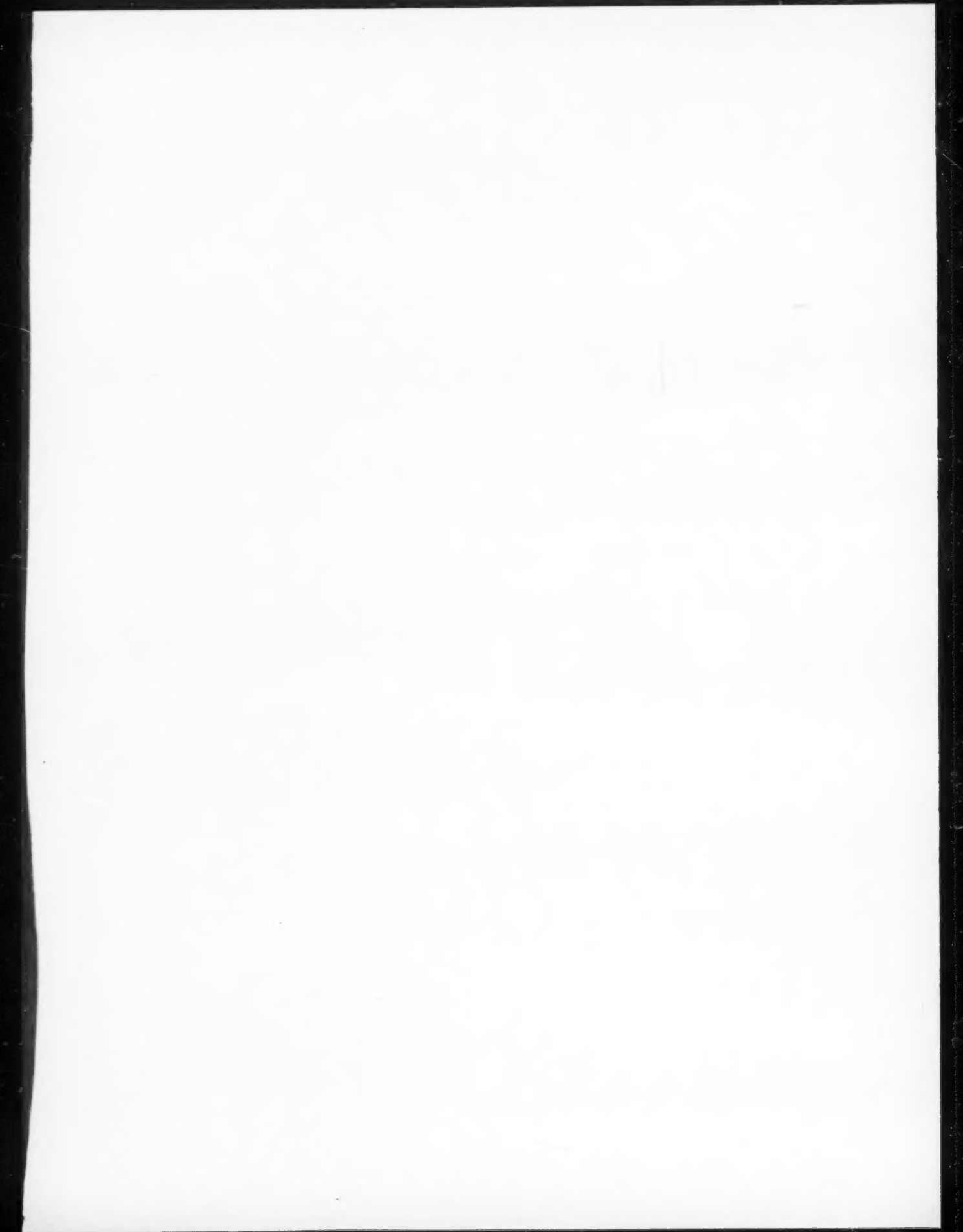
Very truly yours,

Ernst & Whinney

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Association Operating Ratio Report 1985-86

Introduction

The *Association Operating Ratio Report* was first published in 1953 by the American Society of Association Executives. The 1985-86 report is the seventh edition, and has been compiled from the responses of over 600 associations, representing over \$1.4 billion in income. Although the number of associations participating declined, the aggregate revenue reported by participants in the present study is 37% higher than that reported in the sixth edition released in 1980. This reflects both a dramatic growth in association income as well as a shift in the participant base. The nature of these changes is further defined in the tables that follow, and is evidence of the changes and trends in financial operations of associations and their dynamic response to the ever changing environment.

The survey substantiates the trend among associations to decrease their dependence on dues revenue and expand their non-dues income sources. The average percent of dues as an income source decreased by almost 5% since 1980 and by almost 9% since 1977. In turn, revenues from non-dues income have increased significantly. Income from conventions and expositions accounts for over 14% of total revenue and investment income has more than doubled in the past ten years.

The growth in non-dues income and the marked increase in total association income requires greater emphasis on managing association expenses. Response trends indicate that accounting for costs and reporting expenditures have become a high priority in associations, and that financial methods are becoming more sophisticated as a result. In the current study, 98% of the participants were able to provide a complete breakdown of their expenditures by traditional line item and over 75% reported their expenditures by functional program area as well. In addition, the number of respondents completing the Functional Cost Matrix—where objective expense is allocated to functional program areas—was up over 12% from the previous year, further reflecting increased sophistication in accounting method.

The *1985-86 Association Operating Ratio Report*, which includes 52 income and expense tables, the Functional Cost Matrix, and data on trends in financial operations, provides your association with a benchmark for comparisons to similar organizations. It is the tool for planning, evaluating and directing the present and future course of your association's financial activities.

Characteristics of the Survey Participants

The associations participating in this survey represent a mix of international, national, state, regional, and local organizations. They include a variety of corporate and individual membership associations of many types and sizes. Characteristics of the participants are provided in the following tables.

Association Characteristics

<i>Geographic Scope</i>	<i>Number</i>	<i>Percent</i>
International	165	27.1%
National	156	25.6%
Regional	30	5.0%
State	200	32.8%
Local	58	9.5%
Total	609	100.0%

Primary Membership Type

Corporate	249	40.9%
Individual	206	33.8%
Both Corporate & Individual	154	25.3%
Total	609	100.0%

Corporate Membership Type

Manufacturing	86	21.5%
Agricultural	27	7.0%
Financial	48	12.0%
Health Care	26	6.5%
Construction	30	7.5%
Transportation	21	5.3%
Wholesale	52	13.0%
Service	41	10.3%
Government	13	3.3%
Education	16	4.0%
Other	40	10.0%
Total	400*	100.0%

Individual Membership Type

Legal	21	9.2%
Medical	56	24.5%
Educational	25	10.9%
Business	33	14.4%
Technical	25	10.9%
Fraternal	21	9.2%
Other	48	20.9%
Total	229*	100.0%

*Responses total more than total number of participants because many respondents have memberships including both company and individual members.

Number of Members in Association:**

	Responses	Total	Average
Companies	389	462,828	1,190
Individuals	342	6,190,142	18,100
Associations	74	14,048	190

**Responses total more than total number of participants because many respondents have memberships including both companies and individuals.

Staff Size Representation

The associations participating represent approximately 16,400 professional and clerical staff positions, an average of 27 employees per association. The median staff size—the point at which half of the responses were below and half were above—was 10, indicating participation from associations with large as well as small staffs. The present edition of the survey includes the number of part-time staff positions which account for just over 7% of the total staff positions represented.

Staff Size Representation

0-1	25	4.1%
2	36	5.9%
3	38	6.2%
4	51	8.4%
5	38	6.2%
6	28	4.6%
7	25	4.1%
8-10	72	11.8%
11-15	77	12.6%
16-20	38	6.2%
21-25	29	4.8%
26-50	77	12.6%
51-75	31	5.1%
76 & Over	44	7.2%
Total	609	100.0%

Total Staff of Respondents

	Intl	National	Regional	State	Local	Total
Professional	2,332	2,862	161	1,492	434	7,281
Clerical	3,335	2,783	162	1,330	427	8,037
Part Time	440	266	24	313	125	1,168
Total	6,107	5,911	347	3,135	986	16,486

Staff Size and Expense

	Corporate Membership	Individual Membership
Largest Staff Size	Wholesale	Medical
Smallest Staff Size	Manufacturing	Business, Fraternal
Highest Cost/Staff Member	Construction	Business
Lowest Cost/Staff Member	Manufacturing	Fraternal

Affiliated Functions

The survey included questions on various services, activities, or affiliated organizations. The following table

shows the percentage of associations indicating involvement in specific affiliated programs or activities. The percentages are based on the total number of respondents to each question. These percentages further indicate a diversification of association interests and services to members.

Affiliated Functions

	Percent Responding Yes by Year		
	1977	1980	1985-86
Retirement Trust	50.5%	30.5%	17.9%
Insurance Trust	39.0%	30.6%	22.0%
Political Action Committee	31.5%	30.0%	35.6%
Charitable Foundation	20.8%	20.0%	28.1%
Taxable Affiliate or Subsidiary	13.8%	15.4%	13.0%

Accounting Methods/Year/Reserves

A strong interest, working knowledge, and use of functional accounting is demonstrated by the response trends. Over 75% of the participants responded based on functional accounting systems as compared to 64% in the previous study. Twice as many associations use the accrual method as the cash method, and another 29% use a modified accrual system. In addition, experience indicates that associations reporting use of a modified cash and accrual system, typically maintain their accounts by the accrual method.

Accounting Method

Method	1976		1980		1985	
	Number	Percent	Number	Percent	Number	Percent
Cash	371	38.1%	235	27.8%	143	23.5%
Accrual	347	35.6%	345	40.9%	288	47.3%
Modified Cash and Accrual	256	26.3%	263	31.3%	178	29.2%
TOTAL	974	100.0%	843	100.0%	609	100.0%

The accounting year varies among associations. Only 44% of those reporting were on a calendar year basis, down 10% from the previous survey. Fiscal year basis associations generally preferred June year ends, September, and May.

Over 85% of the associations participating reported having access to liquid reserves—defined as cash or ready assets. The average amount in the reserve fund was equal to 46% of the association's annual operating budget. For those responding, this indicates both continued financial success and a commitment to the survival of their associations even in a financial crisis. However, it should be noted that although these participants have maintained healthy reserve funds their expenses as a percentage of total income have increased by 3% as compared to 1980. If this trend continues, the size of reserves may level off in years to come.

Fiscal Accounting Year

<i>Month Year Ends</i>	<i>Number</i>	<i>Percent</i>
January	3	0.5%
February	7	1.1%
March	24	3.9%
April	16	2.6%
May	33	5.4%
June	145	23.8%
July	17	2.8%
August	26	4.3%
September	47	7.7%
October	11	1.8%
November	12	2.0%
December	268	44.0%
Total	609	100.0%

<i>Liquid Reserves</i>	<i>Responses</i>	<i>Average</i>
1. Liquid reserve carried by association as a percent of annual operating expenses:	540	46%
2. Dollar amount of current liquid reserves:	548	\$1,136,452

Average Base Income of Individual Members

Associations with individual members were asked to report the estimated average base income of each of their members. This data generally indicated a level of average income experienced by members of technical or professional associations. It is interesting to note that the average income of a member of a state or local individual membership society is slightly higher than the average income of a member of a national, individual membership society. This pattern was also evidenced in the 1980 edition of this study. It may be that in a professional grouping where salary levels are higher, the individual members are in a better position to support both a state or local society and a national society.

Or it may be that a member of a professional or technical society with a lower income is motivated to join the national first and join state and local societies as personal income improves.

Average Base Income of Individual Members

<i>Geographic Scope</i>	<i>Average Base Income</i>	<i>Number of Responses</i>
National/International	\$48,889	66
International	\$53,177	40
National	\$42,292	26
Regional	\$20,000	1
State	\$43,379	44
Local	\$60,036	11
Total	\$47,670	122

Survey Methodology

From October 1985 through January 1986, ASAE surveyed its membership through a mail questionnaire. Copies of the questionnaire can be obtained from ASAE by contacting the ASAE Information Central Department. The questionnaire was composed of five sections:

- Classification and General Questions
- Income Schedule
- Object of Expenditure Schedule
- Functional Expenditure Schedule
- Functional Cost Matrix

Participants completed each section with financial information from their most recently completed fiscal year. The questionnaires went through an extensive validation process before survey data were keypunched. The survey results contained in this report were compiled, tabulated, and analyzed by Ernst & Whinney, Washington, D.C.

Because a computerized statistical package was used to tabulate the data, it was possible to compute a variety of special analyses and statistics. For every association, each income and expense item was divided by the total reported income of that association to derive the percentage distributions. This method was selected because it produces relatively unbiased statistical results, rather than the weighted results that are produced when a percentage distribution of the summed dollar response is used. In addition, the financial data presents averages, medians, and mid-ranges, computed from percentage distributions. For maximum comparability the data is presented in a variety of tables featuring different association characteristics. For example, Table 3 represents responses from only international and national associations. Table 9 represents all associations with only corporate members. Table 41 represents all regional, state and local associations with budgets between \$1,000,000 and \$2,499,999.

The Average

The average used in this report is the true arithmetic mean of the grouped percentages. This is calculated by dividing the sum of the selected percentages by the total number of respondents in that group.

The Median and Mid-Range

The median used in this report is the point midway through a group of ordered percentages. You can visualize the median by thinking of a line of percentages, strung out from smallest number to largest number. The median is the figure that falls halfway along this line. The median statistic indicates that for each income or expense category, 50% of the responses were equal or lower, and 50% of the responses were equal or higher. The mid-range of common experience represents the percentages that fall between one-fourth and three-fourths of the way through the group of

ordered percentages. In other words, the mid-range is the 50% of responses centered around the median.

Please note, it is important to compare the average and median for each item so that you can determine the similarity or diversification among responses. If the median and average are the same or very close then there is a high degree of similarity among responses. If, however, there is a significant difference between the median and the average this reflects diversification among responses. For instance, in the present study there is a significant difference between the median staff size (10) and the average staff size (27). Therefore, some of the associations participating reported having very large staffs while at least 50% had staffs of 10 or less.

The Sample Group

The 609 participants in this survey may not be representative of the experience of all associations, and the results may not represent the experience of any individual group of associations included in the tables. The associations represented have different sources of income, program expenses, staff size, activities, and members. They have been combined for comparative purposes and summary operating results. Care should be taken in the analysis of these data in comparison to your association's own income and expense percentages. For each association there are at least four tables that provide direct comparative data and all possible tables should be used in your evaluations.

Survey Highlights & Trends

The results of this survey reflect the dynamic nature of associations. Sources of income are varied. This variety is apparent in that income from dues represents less than half of total income for the average association. Expenses are dominated by personnel costs. Personnel costs represent approximately 35% of total expense. The following table shows key income and expense statistics for all reporting associations.

Income

Regular member dues is the primary source of income for most associations. The similarity of the average (42.4%) and the median percentage (40.9%) of income from regular member dues is an indication of the homogenous nature of this category among associations. All other categories of income account for an average of less than 15% of income. There is no category which has a median income greater than 10%. Income from Conventions (9.9%) plus Exhibit Income (4.6%) compares favorably on an average basis to the Conventions/Expositions Functional Expense (10.8%).

Expenses By Object

Expenses by object illustrate traditional line items of expenditure. Personnel expenses (salaries & fringe

Income and Expenses

Top five income and expense categories average and median percent of income—all associations

Income:	Average	Median
Dues—Regular	42.4%	40.9%
Conventions	9.9%	6.0%
Education Programs	6.5%	1.7%
Investment Income	6.4%	4.8%
Expositions	4.6%	0.0%
Expenses by Object:		
Personnel (Salaries + Fringes)	35.2%	33.7%
Printing	6.7%	4.5%
Travel	5.5%	4.3%
Occupancy	4.6%	4.1%
Cost of Sales	3.8%	0.0%
Expenses by Function:		
Executive & Administrative	31.2%	27.8%
Conventions & Expositions	10.8%	7.9%
Periodical Publications	9.6%	5.9%
Education Programs	7.3%	2.9%
Membership Promotion	5.3%	2.8%

benefits) remain at about 35% for all associations, although the average expenditure per employee has increased by 42% to \$27,541. Employee fringe benefits account for 6% of total personnel expenses. Communication expenses, including printing and postage, represent approximately 11% of association expense. Travel expenses as a percent of income have dropped 2% since 1980, reflecting deregulation and increased competition in the hospitality industry. The expense for professional services other than accounting and legal fees has dropped just over 3% since 1980 while the average staff size has increased by 8 persons. Because staff size has increased associations may be adding staff in those areas where they had traditionally hired outside assistance.

Expenses by Function

Expenses by function are determined by allocating the expenses by object to the program or activity for which they occur. Executive and Administrative activities account for the largest functional expenditure—approximately 31.2% for all associations. Combined with Volunteers & Governance (2.9%) the total is 34.1%, up 3% since 1980. While more associations are doing functional accounting, as evidenced by response trends to this section of the study, it appears that many are still only doing a partial allocation of overhead to specific programs. The majority of overhead expenses are still reported in Executive and Administrative program areas. This trend is clearly identified in the Functional Cost Matrix, where overhead expenses allocated to Executive & Administrative is 4% when compared with only tenths of a percent allocated to other specific programs and services.

The percent of income expended for membership promotion activities was down 2% since 1980. However,

in 1985-86 14% of dues income was spent on membership promotion activities as compared with only 9% of dues income spent on membership promotion in 1980. It appears that although income from dues payments is down as a percent of total income, more of the dues dollar is being spent on promotional activities.

Two programs, education and periodicals, are costing associations more than the income they are producing. Some associations may feel that the importance of these programs in meeting the needs of members mitigates the need for their self-sufficiency. Fortunately, other income sources including conventions/expositions, investments, dues, and group insurance programs are providing enough revenues to cover total expenses. Median percentages for each functional expenditure are typically lower than the average expense percentages. This indicates a diversification among the types of programs offered by associations.

Trends 1967-1986

Significant trends can be identified by comparing prior editions of the *ASAE Operating Ratio Report*. The following table lists selected statistics from the past four reports compared to this year's report. It should be noted that different groups of respondents are represented in each report. Therefore, only general trends can be interpreted from these comparisons.

Association Trends 1985-86

Summary Statistics	'67	'72	'76	'80	'85-'86
Number of Associations Reporting	717	1000	1006	894	609
Total Income Reported	\$309 (mil.)	\$527 (mil.)	\$780 (mil.)	\$1,048 (bil.)	\$1,432 (bil.)
Average Income in thous.	\$430	\$527	\$838	\$1,203	\$2,378
Total Staff Represented	13,083	16,495	18,947	16,523	16,486
Average Staff Size	18	17	19	19	27
Median Staff Size	N/A	N/A	6.5	7.0	10.0
Income Statistics:					
Average Income From all Dues	N/A	N/A	57%	53%	48%
Median Income From all Dues	N/A	N/A	53%	49%	41%

Expense Statistics:	'67	'72	'76	'80	'85-'86
Average Personnel Expense as a Percent of Income	35%	38%	39%	36%	35%
Median Personnel Expense as a Percent of Income	N/A	N/A	38%	34%	34%
Average Personnel Costs Per Employee	\$8,362	\$12,012	\$17,453	\$19,376	\$27,541
Median Personnel Costs Per Employee	N/A	N/A	\$15,750	\$18,750	\$26,874
Average Salary	\$7,481	\$10,222	\$14,877	\$15,800	\$23,577
Median Salary	N/A	N/A	\$13,449	\$15,869	\$22,320

The following table reflects the dramatic changes in the number of respondents based on income size. The statistics show a 48% decrease in the number of associations reporting in the income categories below \$500,000, and an 18% increase in the number of associations reporting in income categories above \$1,000,000.

Income Group	1976		1980		1985-86	
	Number	Percent	Number	Percent	Number	Percent
Less than \$100,000	162	17.3%	88	10.0%	17	2.8%
\$100,000-\$249,999	287	30.6%	211	24.2%	75	12.5%
\$250,000-\$499,999	178	19.0%	185	21.2%	105	17.4%
\$500,000-\$999,999	138	14.7%	156	17.9%	133	22.1%
More Than \$1,000,000	171	18.3%	231	26.7%	—	—
\$1,000,000-\$2,499,999*					143	23.8%
\$2,500,000-\$4,999,999*					68	11.3%
More Than \$5,000,000					61	10.1%
TOTAL	936	100.0%	871	100.0%	602	100.0%

*In 1976 and 1980, respondents were not classified by these budget categories.

Total Income: The total income reported increased by 37% from the 1980 survey, although there were 269 fewer survey participants.

Average Income: Average income per association reporting increased dramatically 97% from the 1980 survey. Much of this may be due to the large income size of the associations participating in the current edition and to inflationary factors.

Average Personnel Costs Per Employee and Average Salary: Average personnel costs per employee have increased 42% since 1980, which is

comparable to the increase in personnel costs experienced between 1972 and 1976. In addition, the average salary has increased 49% since 1980 which is slightly more than the 46% increase realized between 1972 and 1976.

Comparisons between the trends in the 1986 and 1976 reports are valuable and pertinent because both reflect changes after sharp periods of inflation.

Operating Ratio Tables

Introduction to Operating Ratio Tables

The primary results of this survey are presented in 52 operating ratio tables. Each table has four sections:

- Income,
- Expenses by Object,
- Expenses by Function, and
- Staff Size and Compensation

The income and expense sections display average percentage, median percentage, mid-range percentage, and total dollars for each item of income or expense. These statistics are based on a percentage of total income calculated for each responding association. Since each survey participant did not complete all income and expense schedules, the number of respondents for each income and expense section will vary. Therefore, when reading a table, the number of respondents shown for each section of the table should be taken into consideration.

Since all percentages are based on total income, the excess of income over expense can also be interpreted from the total expense data. This would be the difference between 100% and the total expense percentage shown, using either the average or median figure. It should be noted, however, that since each table has a different number of respondents who reported data in each section (Expenses by Object and Expenses by Function), the derived figure will be different depending on which total expense percentage is used.

Weighted average percentages based on total dollars can be calculated from the total dollars shown in each section. These should be used when making comparisons to prior *ASAE Operating Ratio Reports*.

The staff section displays the average, median, and mid-range staff size by employee category, plus the personnel expenses per staff member. The staff-size numbers are based only on respondents who reported staff. Personnel Costs per Staff Member are based on the calculations of Total Personnel Expense divided by Total Staff for each association. Personnel Cost includes fringe benefits paid by the association.

The 52 tables presented in the *1985-86 Association Operating Ratio Report* are grouped based on geographic scope, type, and income stratifications. In order to maximize the usefulness of the results, an attempt was made to have at least 20 responses to the Income Schedules where possible in each grouping. Although the statistical significance of tables based on 20 responses is questionable, at a minimum they provide a measure of comparison.

The Functional Expenditure Schedule contained in the questionnaire represents a method of allocation of expenses to their functional purpose or program activity. To assist participants in this process a Functional

Cost Matrix was included. Specific allocation techniques were left up to the individual association.

A combined matrix showing average percentage was calculated for 266 respondents who completed the Functional Cost Matrix. These results are shown in Appendix A. Again, these are based on the expense dollars in each matrix cell divided by total income for each association. The resulting percentage calculations were then used to determine the average percentage for each cell in the Functional Cost Matrix.

The following is a profile of participants in the matrix.

Profile of Matrix Respondents

Association Budget Size	Number of Associations
Less than \$250,000	28
\$250,000 to \$499,999	39
\$500,000 to \$999,999	47
\$1,000,000 to \$2,499,999	76
\$2,500,000 to \$4,999,999	35
\$5,000,000 to \$9,999,999	28
\$10,000,000 and Over	13
TOTAL	266

How to Use the Results

One of the most valuable uses that can be made of this *Association Operating Ratio Report* is to identify areas where your association differs from the range of common experience and then to determine why it differs.

You should try to understand any significant differences between your association and the reported statistics for a comparable group of associations. In many cases, there may be a valid reason for any difference, since associations do not have the same programs and activities and do receive income from different sources.

Appendix B provides a complete list of definitions for the income and expense items used in the survey. This will help you to determine what factors were included by participants in their reports.

The results of this survey can be used for comparative analysis against your own financial results and as a tool to plan improvements in income and expense practices. A column has been provided on each schedule to enter the results of your association's financial percentages. This can be used to compare a particular operating ratio grouping to your association.

Compare the percentages for your association to the average, median, and mid-range figures that are printed in this report. The average percentage was calculated by summing the percentages for all associations in the group and dividing the result by the number of associations in the group. The median percentage was

determined by ordering the percentages from lowest value to highest value and choosing the figure where one-half of the results were above and one-half of the results were below. The mid-range represents the middle 50% of the ordered percentages centered around the median.

Graphically the analysis for each income or expense variable can be shown as:

Mid-Range

Lower 25% of Reported Percentages	Middle 50% of Reported Percentages or Range of Common Experience	Upper 25% of Reported Percentages
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Median

An example of the calculations using hypothetical responses for the line items of Personnel Expense and Dues-Associates will help to explain the statistical concepts:

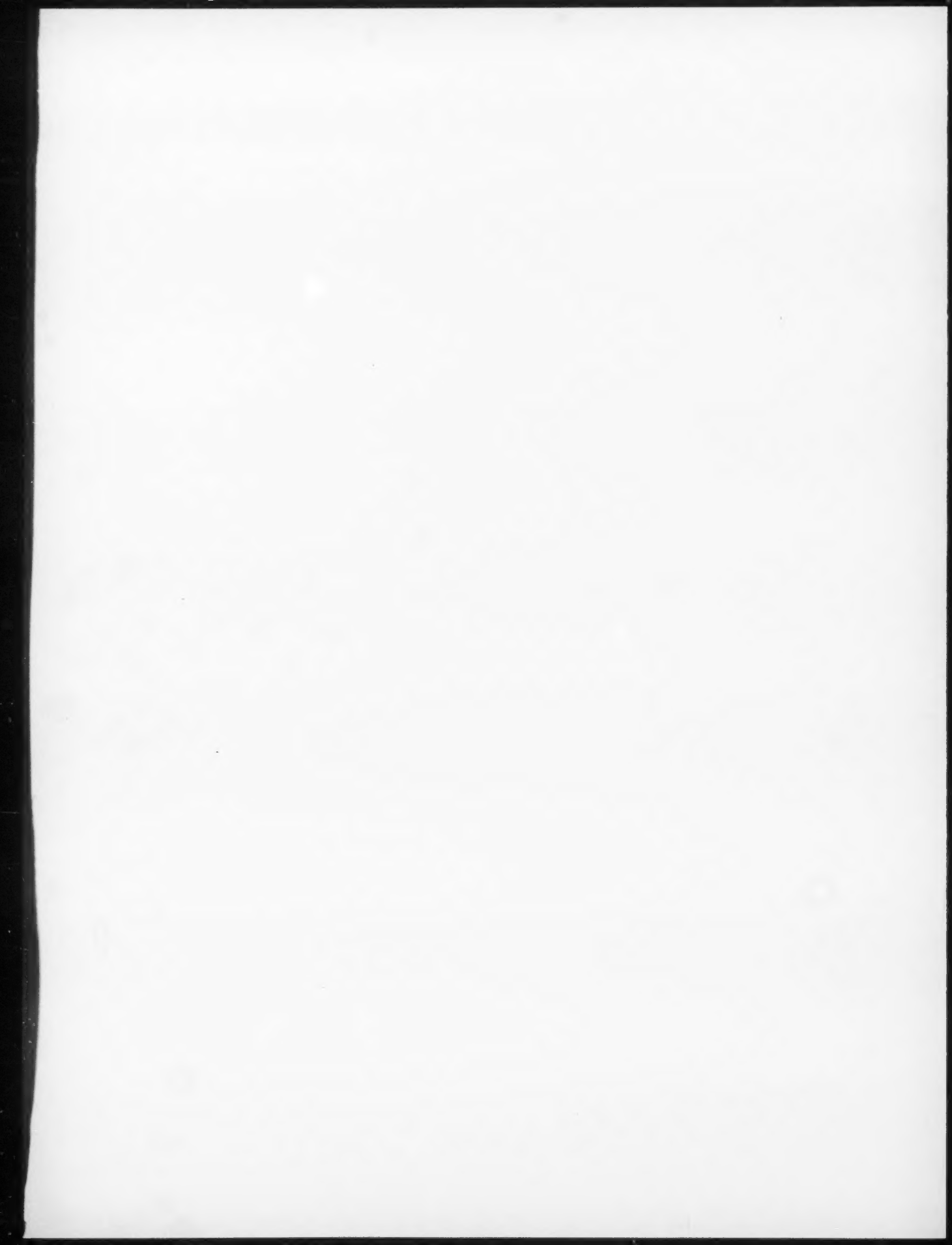
(Respondents: 15)	Personnel Expense as a Percent of Total Income	Statistics
Lowest	24.1%	
	25.2	
	25.6	
	25.6 ← 25%	
	30.2	
	33.7	← 36.6% Average
	38.2 ← 50%	
	40.0	← 40.0% Median
	42.1	
	42.1	
	43.6	
	43.7 ← 75%	
	43.8	
	45.2	
Highest	46.2	

In this example the median Personnel Expense as a percent of Total Income in 40.0% and the mid-range (or Range of Common Experience) is 25.6% to 43.7%. The computed average is 36.6%. Note that the average could fall anywhere within the range of numbers depending on the results of the individual percentages.

As shown in the next example, the average not only is higher than the median, but it falls outside the mid-range of common experience. This is due to the two high percentage responses, which cause the average of all 15 respondents to be both higher than the median as well as higher than the top of the mid-range.

(Respondents: 15)	Dues-Associates as a Percent of Total Income	Statistics
Lowest	0.0%	
	0.0	
	0.0	
	0.0 ← 25%	
	0.0	
	0.0	
	0.4	
	0.9 ← 50%	
	1.0	← 0.9% Median
	1.1	
	1.4	
	2.6 ← 75%	
	2.7	← 3.6% Average
	18.4	
Highest	25.7	

Operating Ratio Tables



Geographical Scope: All
Membership Type: All
Budget Group: All

INCOME: 602 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	42.4%	40.9%	20.6%– 61.2%	\$ 478,481,269	
Dues—Associate	3.1%	0.0%	0.0%– 4.0%	23,390,411	
Dues—Other	1.6%	0.0%	0.0%– 0.8%	20,328,232	
Initiation Fee	0.9%	0.0%	0.0%– 0.0%	6,646,189	
Special Assessments	2.3%	0.0%	0.0%– 0.0%	49,732,972	
Education Programs	6.5%	1.7%	0.0%– 9.4%	106,715,233	
Conventions	9.9%	6.0%	0.0%– 14.2%	107,120,806	
Expositions	4.6%	0.0%	0.0%– 3.4%	70,267,321	
Certification/Accreditation	1.3%	0.0%	0.0%– 0.0%	26,395,950	
Periodical—Advertising	3.9%	0.6%	0.0%– 4.9%	100,311,434	
Periodical—Subscriptions	2.1%	0.0%	0.0%– 1.0%	69,034,739	
Periodical—Other	0.8%	0.0%	0.0%– 0.0%	23,240,762	
Nonperiodical Publications	2.6%	0.0%	0.0%– 1.8%	63,536,013	
Group Insurance Programs	2.6%	0.0%	0.0%– 0.2%	17,842,512	
Grants/Contracts	2.8%	0.0%	0.0%– 0.0%	45,809,786	
Investments	6.4%	4.8%	2.8%– 8.1%	93,621,526	
Other Income	6.2%	1.5%	0.0%– 6.0%	129,340,774	
Total Income	100.0%	100.0%	100.0%–100.0%	1,431,815,929	

EXPENSES BY OBJECT: 595 Respondents

Personnel—Salaries	29.6%	28.4%	22.9%– 35.2%	\$ 383,343,381	
Personnel—Benefits, Taxes, etc.	5.6%	5.3%	3.5%– 7.5%	83,118,715	
Travel Expenses	5.5%	4.3%	2.5%– 7.3%	78,308,544	
Occupancy	4.6%	4.1%	2.2%– 6.0%	71,240,979	
Communication	1.8%	1.5%	1.1%– 2.2%	23,722,487	
Postage/Freight	2.9%	2.3%	1.5%– 3.6%	47,197,929	
Printing	6.7%	4.5%	1.7%– 10.3%	120,269,095	
Computers & Data Processing	1.2%	0.8%	0.0%– 1.6%	27,206,842	
Office Equipment	1.3%	1.0%	0.3%– 1.9%	17,948,302	
Office Supplies	1.8%	1.4%	0.9%– 2.2%	22,229,501	
Outside Accounting	0.8%	0.5%	0.3%– 0.9%	5,740,201	
Outside Legal Fees	2.2%	0.6%	0.1%– 2.1%	22,023,557	
Other Consulting Fees	2.9%	0.8%	0.0%– 3.6%	44,315,129	
Cost of Sales	3.8%	0.0%	0.0%– 2.0%	113,145,866	
Federal & State Taxes	0.3%	0.0%	0.0%– 0.1%	3,673,209	
Insurance	0.9%	0.5%	0.3%– 0.9%	7,680,007	
Other Expenses	21.8%	20.1%	9.2%– 31.6%	282,396,638	
Total Expenses	93.9%	95.4%	89.0%–100.0%	1,353,560,382	

EXPENSES BY FUNCTION: 457 Respondents

Executive & Administrative	31.2%	27.8%	17.8%– 41.7%	\$ 258,987,867	
Volunteers & Governance	2.9%	1.1%	0.0%– 4.1%	28,780,849	
Membership Promotion	5.3%	2.8%	0.8%– 7.4%	74,007,649	
Public Relations	3.9%	1.1%	0.0%– 4.7%	68,731,096	
Government Relations	4.8%	1.0%	0.0%– 6.6%	47,455,944	
Periodical Publications	9.6%	5.9%	1.3%– 13.8%	172,021,969	
Nonperiodical Publications	2.6%	0.0%	0.0%– 2.9%	43,213,406	
Conventions/Expositions	10.8%	7.9%	1.9%– 16.8%	109,768,257	
Education Programs	7.3%	2.9%	0.0%– 9.6%	105,539,370	
Certification/Accreditation	2.0%	0.0%	0.0%– 0.0%	32,510,125	
Group Insurance Programs	1.4%	0.0%	0.0%– 0.0%	9,751,812	
Other Programs	12.7%	6.2%	0.8%– 17.3%	234,800,581	
Total Expenses	94.6%	95.8%	89.6%–100.0%	1,185,568,925	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	12.0	5.0	2.0–11.0	
Full Time Clerical	13.2	4.0	1.0–11.0	
Part Time Staff	1.9	1.0	0.0– 2.0	
Total	27.1	10.0	5.0–25.0	
Personnel Costs Per Staff Member	\$27,541	\$26,839	\$20,572–\$32,874	

Geographical Scope: National Membership Type: All Budget Group: All

INCOME: 153 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	42.2%	40.0%	19.9%—58.9%	\$ 196,457,701	
Dues—Associate	4.0%	0.0%	0.0%—5.6%	9,024,598	
Dues—Other	1.8%	0.0%	0.0%—0.9%	4,707,208	
Initiation Fee	1.0%	0.0%	0.0%—0.0%	1,368,428	
Special Assessments	2.4%	0.0%	0.0%—0.0%	3,501,566	
Education Programs	5.4%	0.7%	0.0%—7.8%	43,895,256	
Conventions	11.7%	8.3%	2.1%—16.9%	37,468,584	
Expositions	4.9%	0.0%	0.0%—2.6%	33,100,510	
Certification/Accreditation	2.7%	0.0%	0.0%—0.0%	13,237,966	
Periodical—Advertising	4.1%	0.0%	0.0%—4.7%	49,836,691	
Periodical—Subscriptions	2.3%	0.0%	0.0%—1.4%	26,203,316	
Periodical—Other	0.8%	0.0%	0.0%—0.1%	3,450,872	
Nonperiodical Publications	3.6%	0.3%	0.0%—3.2%	25,007,843	
Group Insurance Programs	0.7%	0.0%	0.0%—0.0%	3,151,782	
Grants/Contracts	3.2%	0.0%	0.0%—0.0%	25,613,671	
Investments	5.7%	4.4%	2.4%—7.0%	39,590,865	
Other Income	3.4%	0.6%	0.0%—3.6%	14,645,341	
Total Income	100.0%	100.0%	100.0%—100.0%	530,262,198	

EXPENSES BY OBJECT: 153 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Personnel—Salaries	28.8%	27.4%	23.2%—33.4%	\$ 153,038,255	
Personnel—Benefits, Taxes, etc.	5.5%	5.2%	3.6%—6.9%	32,482,363	
Travel Expenses	6.4%	4.8%	3.1%—8.6%	35,914,366	
Occupancy	4.9%	4.7%	2.8%—6.4%	33,824,482	
Communication	1.9%	1.5%	1.1%—2.1%	7,678,191	
Postage/Freight	2.9%	2.3%	1.5%—3.8%	19,172,301	
Printing	7.3%	5.5%	1.8%—10.4%	50,605,559	
Computers & Data Processing	1.1%	0.9%	0.1%—1.6%	7,095,084	
Office Equipment	1.2%	0.9%	0.4%—1.6%	5,973,076	
Office Supplies	1.5%	1.2%	0.8%—2.0%	8,013,755	
Outside Accounting	0.7%	0.6%	0.3%—0.9%	1,996,341	
Outside Legal Fees	2.5%	0.8%	0.2%—2.7%	9,640,490	
Other Consulting Fees	4.5%	1.9%	0.0%—4.9%	23,837,277	
Cost of Sales	4.3%	0.0%	0.0%—3.6%	35,203,719	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	1,472,286	
Insurance	0.6%	0.4%	0.2%—0.7%	2,148,278	
Other Expenses	21.7%	18.4%	6.7%—32.4%	84,692,376	
Total Expenses	95.9%	96.8%	91.6%—100.0%	512,788,199	

EXPENSES BY FUNCTION: 125 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Executive & Administrative	31.0%	27.7%	17.5%—42.9%	\$ 102,509,767	
Volunteers & Governance	2.7%	0.9%	0.0%—4.1%	11,834,911	
Membership Promotion	6.0%	3.4%	1.0%—8.5%	30,750,217	
Public Relations	4.4%	1.8%	0.0%—4.5%	21,530,451	
Government Relations	5.3%	1.1%	0.0%—7.6%	23,516,128	
Periodical Publications	9.0%	6.2%	0.6%—13.9%	66,267,126	
Nonperiodical Publications	3.4%	0.8%	0.0%—4.3%	17,767,050	
Conventions/Expositions	12.3%	8.2%	3.4%—18.8%	41,358,070	
Education Programs	6.1%	2.3%	0.0%—9.1%	44,131,785	
Certification/Accreditation	4.1%	0.0%	0.0%—0.9%	20,047,733	
Group Insurance Programs	0.4%	0.0%	0.0%—0.0%	1,502,348	
Other Programs	11.8%	4.6%	0.9%—15.7%	79,743,019	
Total Expenses	96.5%	97.2%	91.8%—100.1%	460,958,605	

NUMBER OF PERSONS ON STAFF

	Average	Median	Midrange	Personnel Costs Per Staff Member
Full Time Professionals	18.3	5.0	2.0—12.5	
Full Time Clerical	17.8	5.0	2.0—11.5	
Part Time Staff	1.7	1.0	0.0—2.0	
Total	37.9	12.0	5.0—25.5	
Personnel Costs Per Staff Member	\$30,746	\$29,108	\$20,690—\$37,072	

Geographical Scope: International
Membership Type: All
Budget Group: All

INCOME: 163 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	36.1%	30.9%	18.2%—50.2%	\$ 134,034,819	
Dues—Associate	3.1%	0.0%	0.0%—4.0%	10,002,782	
Dues—Other	1.8%	0.0%	0.0%—1.5%	8,903,515	
Initiation Fee	1.7%	0.0%	0.0%—0.5%	4,032,779	
Special Assessments	1.6%	0.0%	0.0%—0.0%	36,301,052	
Education Programs	5.5%	1.7%	0.0%—7.4%	28,402,059	
Conventions	13.3%	10.6%	3.1%—20.4%	55,751,293	
Expositions	5.4%	0.5%	0.0%—6.3%	27,598,187	
Certification/Accreditation	1.4%	0.0%	0.0%—0.0%	12,518,742	
Periodical—Advertising	6.0%	2.5%	0.0%—9.3%	42,448,246	
Periodical—Subscriptions	4.2%	0.6%	0.0%—5.2%	40,063,807	
Periodical—Other	1.3%	0.0%	0.0%—0.5%	18,241,185	
Nonperiodical Publications	4.7%	1.3%	0.0%—4.6%	34,896,311	
Group Insurance Programs	0.9%	0.0%	0.0%—0.0%	3,796,469	
Grants/Contracts	1.6%	0.0%	0.0%—0.0%	11,771,566	
Investments	6.0%	5.0%	2.9%—7.9%	30,084,843	
Other Income	5.4%	2.0%	0.0%—5.9%	81,712,034	
Total Income	100.0%	100.0%	100.0%—100.0%	580,559,689	

EXPENSES BY OBJECT: 159 Respondents

Personnel—Salaries	26.2%	25.2%	20.8%—31.2%	\$ 134,982,186	
Personnel—Benefits, Taxes, etc.	5.0%	4.9%	3.5%—6.4%	29,584,089	
Travel Expenses	5.5%	4.5%	2.7%—7.2%	26,778,218	
Occupancy	4.4%	4.0%	2.5%—5.3%	23,855,170	
Communication	1.5%	1.3%	0.9%—1.8%	10,435,735	
Postage/Freight	3.7%	3.2%	1.8%—5.0%	20,198,215	
Printing	9.6%	8.4%	3.0%—14.1%	54,429,732	
Computers & Data Processing	1.5%	1.0%	0.4%—2.0%	16,411,770	
Office Equipment	1.4%	1.1%	0.5%—2.2%	8,103,194	
Office Supplies	1.8%	1.3%	0.9%—2.1%	8,839,564	
Outside Accounting	0.8%	0.5%	0.3%—0.9%	2,186,878	
Outside Legal Fees	1.9%	0.4%	0.1%—1.4%	5,850,069	
Other Consulting Fees	2.8%	0.7%	0.0%—2.7%	13,947,243	
Cost of Sales	5.1%	0.2%	0.0%—4.6%	63,423,244	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	1,575,143	
Insurance	0.8%	0.4%	0.3%—0.7%	2,423,108	
Other Expenses	21.7%	20.5%	11.0%—30.2%	121,549,981	
Total Expenses	94.0%	94.9%	88.4%—100.0%	544,573,539	

EXPENSES BY FUNCTION: 135 Respondents

Executive & Administrative	26.8%	23.8%	15.5%—35.5%	\$ 93,706,428	
Volunteers & Governance	2.7%	1.1%	0.0%—4.1%	10,999,224	
Membership Promotion	6.2%	4.4%	1.7%—8.4%	31,659,372	
Public Relations	3.5%	0.5%	0.0%—4.3%	35,050,343	
Government Relations	2.7%	0.0%	0.0%—3.3%	11,391,165	
Periodical Publications	15.7%	12.8%	4.5%—23.5%	91,422,464	
Nonperiodical Publications	4.0%	1.5%	0.0%—5.7%	22,273,141	
Conventions/Expositions	14.1%	14.5%	5.8%—19.2%	54,646,394	
Education Programs	5.7%	2.8%	0.0%—7.7%	27,629,899	
Certification/Accreditation	1.6%	0.0%	0.0%—0.4%	9,763,388	
Group Insurance Programs	0.6%	0.0%	0.0%—0.0%	1,845,924	
Other Programs	10.5%	5.1%	1.2%—13.3%	101,671,986	
Total Expenses	94.1%	95.1%	88.5%—99.9%	492,059,728	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	14.1	7.0	3.0—17.0	
Full Time Clerical	20.2	7.0	2.0—22.0	
Part Time Staff	2.7	1.0	0.0—2.0	
Total	37.0	17.0	7.0—39.0	
Personnel Costs Per Staff Member	\$27,001	\$26,955	\$22,120—\$31,340	

Geographical Scope: International and National
Membership Type: All
Budget Group: All

INCOME: 316 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	39.1%	35.3%	18.8%—56.9%	\$ 330,492,520	
Dues—Associate	3.5%	0.0%	0.0%—5.1%	19,027,380	
Dues—Other	1.8%	0.0%	0.0%—1.3%	13,610,723	
Initiation Fee	1.4%	0.0%	0.0%—0.2%	5,401,207	
Special Assessments	2.0%	0.0%	0.0%—0.0%	39,802,618	
Education Programs	5.5%	1.1%	0.0%—7.6%	72,297,315	
Conventions	12.6%	9.4%	2.1%—19.2%	93,219,877	
Expositions	5.2%	0.0%	0.0%—4.8%	60,698,697	
Certification/Accreditation	2.0%	0.0%	0.0%—0.0%	25,756,708	
Periodical—Advertising	5.1%	1.2%	0.0%—6.7%	92,284,937	
Periodical—Subscriptions	3.3%	0.1%	0.0%—2.9%	66,267,123	
Periodical—Other	1.1%	0.0%	0.0%—0.3%	21,692,057	
Nonperiodical Publications	4.2%	0.7%	0.0%—4.0%	59,904,154	
Group Insurance Programs	0.8%	0.0%	0.0%—0.0%	6,948,251	
Grants/Contracts	2.4%	0.0%	0.0%—0.0%	37,385,237	
Investments	5.8%	4.7%	2.7%—7.6%	69,675,708	
Other Income	4.4%	1.2%	0.0%—4.4%	96,357,375	
Total Income	100.0%	100.0%	100.0%—100.0%	1,110,821,887	

EXPENSES BY OBJECT: 312 Respondents

Personnel—Salaries	27.5%	25.9%	22.0%—32.2%	\$ 288,020,441	
Personnel—Benefits, Taxes, etc.	5.3%	5.1%	3.5%—6.7%	62,066,452	
Travel Expenses	5.9%	4.8%	2.8%—7.9%	62,692,584	
Occupancy	4.6%	4.2%	2.7%—6.0%	57,679,652	
Communication	1.7%	1.4%	1.0%—1.9%	18,113,926	
Postage/Freight	3.3%	2.6%	1.5%—4.5%	39,370,516	
Printing	8.4%	6.6%	2.2%—12.2%	105,035,291	
Computers & Data Processing	1.3%	1.0%	0.2%—1.8%	23,506,854	
Office Equipment	1.3%	1.0%	0.5%—1.8%	14,076,270	
Office Supplies	1.7%	1.3%	0.8%—2.1%	16,853,319	
Outside Accounting	0.8%	0.5%	0.3%—0.9%	4,183,219	
Outside Legal Fees	2.2%	0.6%	0.1%—2.0%	15,490,559	
Other Consulting Fees	3.6%	1.0%	0.0%—4.1%	37,784,520	
Cost of Sales	4.7%	0.0%	0.0%—4.2%	98,626,963	
Federal & State Taxes	0.3%	0.0%	0.0%—0.1%	3,047,429	
Insurance	0.7%	0.4%	0.2%—0.7%	4,571,386	
Other Expenses	21.7%	19.4%	8.7%—31.0%	206,242,357	
Total Expenses	94.9%	95.8%	89.4%—100.0%	1,057,361,738	

EXPENSES BY FUNCTION: 260 Respondents

Executive & Administrative	28.8%	25.2%	17.1%—38.0%	\$ 196,216,195	
Volunteers & Governance	2.7%	1.1%	0.0%—4.1%	22,834,135	
Membership Promotion	6.1%	4.1%	1.2%—8.5%	62,409,589	
Public Relations	3.9%	1.2%	0.0%—4.5%	56,580,794	
Government Relations	3.9%	0.2%	0.0%—5.1%	34,907,293	
Periodical Publications	12.5%	9.5%	2.4%—18.9%	157,689,590	
Nonperiodical Publications	3.7%	1.0%	0.0%—5.2%	40,040,191	
Conventions/Expositions	13.2%	10.9%	4.7%—19.1%	96,004,464	
Education Programs	5.9%	2.5%	0.0%—8.6%	71,761,684	
Certification/Accreditation	2.8%	0.0%	0.0%—0.6%	29,811,121	
Group Insurance Programs	0.5%	0.0%	0.0%—0.0%	3,348,272	
Other Programs	11.2%	4.9%	0.9%—14.2%	181,415,005	
Total Expenses	95.2%	96.1%	89.8%—100.0%	953,018,333	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	16.2	6.0	3.0—15.0	
Full Time Clerical	19.1	6.0	2.0—16.0	
Part Time Staff	2.2	1.0	0.0—2.0	
Total	37.4	14.0	6.0—33.0	
Personnel Costs Per Staff Member	\$28,821	\$27,734	\$21,655—\$34,649	

Geographical Scope: Regional, State, And Local
Membership Type: All
Budget Group: All

INCOME: 286 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	46.1%	47.0%	25.2%– 67.2%	\$ 147,988,749	
Dues—Associate	2.6%	0.0%	0.0%– 3.4%	4,363,031	
Dues—Other	1.4%	0.0%	0.0%– 0.5%	6,717,509	
Initiation Fee	0.4%	0.0%	0.0%– 0.0%	1,244,982	
Special Assessments	2.7%	0.0%	0.0%– 0.0%	9,930,354	
Education Programs	7.6%	2.3%	0.0%– 10.6%	34,417,918	
Conventions	7.0%	2.8%	0.0%– 9.6%	13,900,929	
Expositions	4.0%	0.0%	0.0%– 1.7%	9,568,624	
Certification/Accreditation	0.5%	0.0%	0.0%– 0.0%	639,242	
Periodical—Advertising	2.5%	0.4%	0.0%– 3.3%	8,026,497	
Periodical—Subscriptions	0.8%	0.0%	0.0%– 0.1%	2,767,616	
Periodical—Other	0.4%	0.0%	0.0%– 0.0%	1,548,705	
Nonperiodical Publications	0.8%	0.0%	0.0%– 0.1%	3,631,859	
Group Insurance Programs	4.7%	0.0%	0.0%– 2.6%	10,894,261	
Grants/Contracts	3.2%	0.0%	0.0%– 0.0%	8,424,549	
Investments	7.0%	4.8%	2.9%– 8.4%	23,945,818	
Other Income	8.1%	1.9%	0.0%– 8.3%	32,983,399	
Total Income	100.0%	100.0%	100.0%–100.0%	320,994,042	

EXPENSES BY OBJECT: 283 Respondents

Personnel—Salaries	31.9%	31.6%	24.1%– 38.3%	\$ 95,322,940	
Personnel—Benefits, Taxes, etc.	6.1%	5.7%	3.5%– 8.3%	21,052,263	
Travel Expenses	5.0%	3.9%	2.1%– 6.4%	15,615,960	
Occupancy	4.5%	3.8%	1.5%– 5.9%	13,561,327	
Communication	2.0%	1.7%	1.1%– 2.5%	5,608,561	
Postage/Freight	2.5%	2.1%	1.5%– 3.0%	7,827,413	
Printing	4.8%	3.2%	1.3%– 7.1%	15,233,804	
Computers & Data Processing	1.1%	0.6%	0.0%– 1.5%	3,699,988	
Office Equipment	1.3%	0.9%	0.2%– 2.0%	3,872,032	
Office Supplies	2.0%	1.5%	0.9%– 2.3%	5,376,182	
Outside Accounting	0.7%	0.6%	0.3%– 1.0%	1,556,982	
Outside Legal Fees	2.3%	0.6%	0.0%– 2.2%	6,532,998	
Other Consulting Fees	2.2%	0.4%	0.0%– 2.6%	6,530,609	
Cost of Sales	2.8%	0.0%	0.0%– 0.0%	14,518,903	
Federal & State Taxes	0.4%	0.0%	0.0%– 0.1%	625,780	
Insurance	1.2%	0.6%	0.3%– 1.2%	3,108,621	
Other Expenses	22.0%	20.5%	9.3%– 32.3%	76,154,281	
Total Expenses	92.8%	95.1%	88.5%– 99.9%	296,198,644	

EXPENSES BY FUNCTION: 197 Respondents

Executive & Administrative	34.3%	30.9%	20.2%– 45.8%	\$ 62,771,672	
Volunteers & Governance	3.1%	1.0%	0.0%– 4.0%	5,946,714	
Membership Promotion	4.3%	1.6%	0.2%– 5.1%	11,598,060	
Public Relations	4.0%	1.0%	0.0%– 5.2%	12,150,302	
Government Relations	5.9%	2.0%	0.0%– 8.2%	12,548,651	
Periodical Publications	5.8%	3.5%	0.4%– 8.2%	14,332,379	
Nonperiodical Publications	1.2%	0.0%	0.0%– 1.0%	3,173,215	
Conventions/Expositions	7.7%	4.5%	0.0%– 11.2%	13,763,793	
Education Programs	9.2%	3.7%	0.4%– 11.0%	33,777,686	
Certification/Accreditation	0.9%	0.0%	0.0%– 0.0%	2,699,004	
Group Insurance Programs	2.7%	0.0%	0.0%– 1.9%	6,403,540	
Other Programs	14.7%	8.1%	0.7%– 21.9%	53,385,576	
Total Expenses	93.7%	95.4%	89.2%– 99.9%	232,550,592	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	7.2	3.0	2.0– 7.0	
Full Time Clerical	6.7	3.0	1.0– 8.0	
Part Time Staff	1.6	1.0	0.0– 2.0	
Total	15.5	7.5	4.0–16.0	
Personnel Costs Per Staff Member	\$26,115	\$25,384	\$19,907–\$30,727	

**Geographical Scope: Regional
Membership Type: All
Budget Group: All**

INCOME: 30 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	32.7%	23.9%	15.9%– 47.2%	\$ 9,041,975	
Dues—Associate	3.4%	1.4%	0.0%– 5.1%	671,130	
Dues—Other	1.1%	0.0%	0.0%– 1.3%	93,650	
Initiation Fee	0.3%	0.0%	0.0%– 0.0%	39,635	
Special Assessments	3.2%	0.0%	0.0%– 0.0%	1,155,331	
Education Programs	8.4%	1.9%	0.0%– 10.4%	1,694,952	
Conventions	9.3%	3.1%	0.0%– 15.4%	1,948,057	
Expositions	9.1%	0.0%	0.0%– 11.4%	1,919,203	
Certification/Accreditation	0.3%	0.0%	0.0%– 0.0%	85,966	
Periodical—Advertising	1.7%	0.0%	0.0%– 1.8%	449,828	
Periodical—Subscriptions	1.0%	0.0%	0.0%– 0.0%	299,619	
Periodical—Other	0.1%	0.0%	0.0%– 0.0%	33,376	
Nonperiodical Publications	0.5%	0.0%	0.0%– 0.1%	94,431	
Group Insurance Programs	9.2%	2.2%	0.0%– 16.1%	1,807,403	
Grants/Contracts	2.7%	0.0%	0.0%– 0.0%	517,567	
Investments	8.5%	5.1%	3.0%– 8.4%	3,594,677	
Other Income	8.6%	2.8%	0.0%– 10.8%	2,032,121	
Total Income	100.0%	100.0%	100.0%–100.0%	25,478,921	

EXPENSES BY OBJECT: 29 Respondents

Personnel—Salaries	29.9%	31.1%	21.6%– 36.0%	\$ 7,054,303	
Personnel—Benefits, Taxes, etc.	6.2%	5.6%	3.5%– 8.6%	1,666,495	
Travel Expenses	5.4%	3.8%	2.6%– 7.1%	1,338,929	
Occupancy	4.3%	3.3%	1.4%– 5.7%	983,896	
Communication	2.0%	1.6%	1.0%– 2.4%	445,587	
Postage/Freight	1.9%	1.9%	1.2%– 2.3%	447,921	
Printing	3.6%	2.7%	0.9%– 5.6%	941,997	
Computers & Data Processing	1.0%	0.1%	0.0%– 1.2%	275,133	
Office Equipment	1.5%	1.1%	0.1%– 2.1%	316,059	
Office Supplies	2.0%	1.6%	1.0%– 2.5%	401,804	
Outside Accounting	0.8%	0.7%	0.3%– 0.9%	148,889	
Outside Legal Fees	1.1%	0.5%	0.0%– 0.9%	291,507	
Other Consulting Fees	1.6%	0.2%	0.0%– 1.8%	361,856	
Cost of Sales	7.1%	0.0%	0.0%– 0.0%	1,511,528	
Federal & State Taxes	0.1%	0.0%	0.0%– 0.0%	28,042	
Insurance	2.0%	0.8%	0.5%– 1.3%	307,891	
Other Expenses	22.1%	21.0%	9.9%– 31.3%	6,289,797	
Total Expenses	92.5%	95.4%	89.6%– 98.6%	22,811,634	

EXPENSES BY FUNCTION: 27 Respondents

Executive & Administrative	33.0%	30.9%	19.4%– 45.2%	\$ 6,524,313	
Volunteers & Governance	1.6%	0.0%	0.0%– 1.8%	252,666	
Membership Promotion	4.0%	1.6%	0.0%– 7.0%	607,985	
Public Relations	1.8%	0.0%	0.0%– 1.8%	499,073	
Government Relations	5.5%	1.0%	0.0%– 2.2%	1,767,065	
Periodical Publications	5.2%	2.3%	0.2%– 4.7%	1,005,024	
Nonperiodical Publications	1.0%	0.0%	0.0%– 0.5%	113,517	
Conventions/Expositions	11.4%	11.2%	1.7%– 19.3%	2,258,900	
Education Programs	9.0%	6.4%	0.7%– 10.3%	1,591,119	
Certification/Accreditation	0.3%	0.0%	0.0%– 0.0%	71,800	
Group Insurance Programs	3.4%	0.1%	0.0%– 3.4%	512,883	
Other Programs	16.8%	10.8%	0.6%– 18.9%	5,634,708	
Total Expenses	93.0%	95.4%	90.1%– 98.7%	20,839,053	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	5.4	3.0	2.5– 6.5	
Full Time Clerical	5.4	4.0	2.0– 7.0	
Part Time Staff	0.8	0.0	0.0– 1.0	
Total	11.6	8.5	5.5–13.5	
Personnel Costs Per Staff Member	\$25,019	\$24,598	\$19,818–\$31,311	

Geographical Scope: State
Membership Type: All
Budget Group: All

INCOME: 198 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	49.0%	49.6%	31.2%–68.2%	\$ 118,611,721	
Dues—Associate	2.2%	0.0%	0.0%–3.0%	2,615,532	
Dues—Other	1.6%	0.0%	0.0%–0.4%	5,818,536	
Initiation Fee	0.2%	0.0%	0.0%–0.0%	612,560	
Special Assessments	1.7%	0.0%	0.0%–0.0%	5,929,648	
Education Programs	8.4%	2.8%	0.0%–11.6%	30,347,803	
Conventions	8.4%	4.9%	0.5%–11.5%	11,343,882	
Expositions	3.4%	0.0%	0.0%–2.1%	6,093,806	
Certification/Accreditation	0.7%	0.0%	0.0%–0.0%	517,790	
Periodical—Advertising	2.6%	0.8%	0.0%–3.6%	6,095,521	
Periodical—Subscriptions	0.7%	0.0%	0.0%–0.1%	2,094,429	
Periodical—Other	0.5%	0.0%	0.0%–0.0%	1,289,510	
Nonperiodical Publications	0.9%	0.0%	0.0%–0.1%	3,218,264	
Group Insurance Programs	4.3%	0.0%	0.0%–2.4%	6,635,841	
Grants/Contracts	3.2%	0.0%	0.0%–0.1%	4,430,517	
Investments	6.4%	4.8%	3.0%–8.2%	16,162,722	
Other Income	6.2%	1.7%	0.0%–6.9%	18,862,401	
Total Income	100.0%	100.0%	100.0%–100.0%	240,680,483	

EXPENSES BY OBJECT: 196 Respondents

Personnel—Salaries	31.1%	31.6%	24.1%–37.7%	\$ 69,124,032	
Personnel—Benefits, Taxes, etc.	6.0%	5.7%	3.4%–8.4%	15,368,403	
Travel Expenses	5.6%	4.5%	2.4%–7.3%	12,976,197	
Occupancy	4.2%	3.5%	1.5%–5.5%	9,286,159	
Communication	2.1%	1.7%	1.2%–2.5%	4,184,075	
Postage/Freight	2.6%	2.2%	1.5%–3.1%	6,037,024	
Printing	5.1%	3.3%	1.4%–7.8%	11,690,746	
Computers & Data Processing	1.1%	0.7%	0.0%–1.5%	2,588,832	
Office Equipment	1.4%	0.9%	0.3%–2.0%	2,966,159	
Office Supplies	2.0%	1.5%	1.0%–2.2%	4,116,139	
Outside Accounting	0.7%	0.6%	0.3%–0.9%	1,086,666	
Outside Legal Fees	2.4%	0.8%	0.0%–2.6%	4,338,245	
Other Consulting Fees	2.6%	0.7%	0.0%–3.7%	5,336,866	
Cost of Sales	2.1%	0.0%	0.0%–0.0%	11,546,724	
Federal & State Taxes	0.3%	0.0%	0.0%–0.0%	465,972	
Insurance	1.0%	0.6%	0.3%–1.0%	2,358,914	
Other Expenses	21.7%	20.2%	9.0%–32.2%	58,688,206	
Total Expenses	91.9%	94.7%	87.9%–99.9%	222,159,359	

EXPENSES BY FUNCTION: 129 Respondents

Executive & Administrative	34.5%	30.2%	21.5%–44.7%	\$ 46,123,068	
Volunteers & Governance	3.4%	1.4%	0.0%–5.0%	4,833,474	
Membership Promotion	4.1%	1.6%	0.3%–5.0%	8,477,380	
Public Relations	4.6%	1.5%	0.0%–6.0%	9,784,219	
Government Relations	7.5%	4.3%	0.9%–10.4%	9,886,491	
Periodical Publications	6.5%	4.5%	1.5%–9.1%	11,297,074	
Nonperiodical Publications	1.3%	0.0%	0.0%–1.2%	2,555,643	
Conventions/Expositions	8.3%	6.3%	1.9%–12.2%	9,951,296	
Education Programs	9.3%	4.9%	0.5%–11.5%	26,004,373	
Certification/Accreditation	0.9%	0.0%	0.0%–0.0%	2,545,083	
Group Insurance Programs	2.2%	0.0%	0.0%–1.0%	3,719,138	
Other Programs	11.1%	5.9%	0.4%–18.2%	31,933,827	
Total Expenses	93.9%	95.4%	89.2%–100.0%	167,111,066	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	7.5	3.0	2.0–8.0	
Full Time Clerical	6.7	3.0	1.0–7.5	
Part Time Staff	1.6	0.0	0.0–2.0	
Total	15.7	8.0	4.0–16.5	
Personnel Costs Per Staff Member	\$26,212	\$26,069	\$21,256–\$30,982	

**Geographical Scope: Local
Membership Type: All
Budget Group: All**

INCOME: 58 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	43.4%	40.9%	22.2%– 70.4%	\$ 20,335,053	
Dues—Associate	3.7%	0.0%	0.0%– 3.7%	1,076,369	
Dues—Other	1.1%	0.0%	0.0%– 0.4%	805,323	
Initiation Fee	1.3%	0.0%	0.0%– 0.6%	592,787	
Special Assessments	5.9%	0.0%	0.0%– 0.0%	2,845,375	
Education Programs	4.4%	0.0%	0.0%– 4.9%	2,375,163	
Conventions	1.2%	0.0%	0.0%– 0.3%	608,990	
Expositions	3.7%	0.0%	0.0%– 0.0%	1,555,615	
Certification/Accreditation	0.2%	0.0%	0.0%– 0.0%	35,486	
Periodical—Advertising	2.8%	0.0%	0.0%– 1.9%	1,481,148	
Periodical—Subscriptions	1.0%	0.0%	0.0%– 0.0%	373,568	
Periodical—Other	0.4%	0.0%	0.0%– 0.0%	225,819	
Nonperiodical Publications	0.7%	0.0%	0.0%– 0.6%	319,164	
Group Insurance Programs	3.7%	0.0%	0.0%– 1.1%	2,451,017	
Grants/Contracts	3.8%	0.0%	0.0%– 0.0%	3,476,465	
Investments	8.2%	5.9%	2.2%– 11.4%	4,188,419	
Other Income	14.5%	4.5%	0.0%– 26.7%	12,088,877	
Total Income	100.0%	100.0%	100.0%–100.0%	54,834,638	

EXPENSES BY OBJECT: 58 Respondents

					Your Ratios
Personnel—Salaries	35.6%	32.0%	24.5%– 39.9%	\$ 19,144,605	
Personnel—Benefits, Taxes, etc.	6.2%	6.0%	3.5%– 7.8%	4,017,365	
Travel Expenses	2.8%	2.3%	1.3%– 3.8%	1,300,834	
Occupancy	5.8%	5.3%	1.7%– 7.6%	3,291,272	
Communication	1.7%	1.5%	0.8%– 2.3%	978,899	
Postage/Freight	2.5%	2.3%	1.3%– 3.0%	1,342,468	
Printing	4.5%	2.8%	0.8%– 5.4%	2,601,061	
Computers & Data Processing	1.3%	0.6%	0.0%– 1.5%	836,023	
Office Equipment	1.2%	0.8%	0.0%– 1.9%	589,814	
Office Supplies	2.0%	1.4%	0.7%– 2.4%	858,239	
Outside Accounting	0.9%	0.6%	0.4%– 1.2%	321,427	
Outside Legal Fees	2.6%	0.5%	0.0%– 1.5%	1,903,246	
Other Consulting Fees	1.3%	0.0%	0.0%– 1.2%	831,887	
Cost of Sales	2.7%	0.0%	0.0%– 0.0%	1,460,651	
Federal & State Taxes	0.6%	0.0%	0.0%– 0.2%	131,766	
Insurance	1.3%	0.8%	0.4%– 1.5%	441,816	
Other Expenses	22.9%	21.7%	11.4%– 37.9%	11,176,278	
Total Expenses	95.7%	96.7%	88.8%–100.0%	51,227,651	

EXPENSES BY FUNCTION: 41 Respondents

					Your Ratios
Executive & Administrative	34.4%	31.3%	18.0%– 50.2%	\$ 10,124,291	
Volunteers & Governance	3.1%	0.2%	0.0%– 2.2%	860,574	
Membership Promotion	5.0%	1.4%	0.0%– 4.9%	2,512,695	
Public Relations	3.3%	0.8%	0.0%– 3.0%	1,867,010	
Government Relations	1.2%	0.0%	0.0%– 1.5%	895,095	
Periodical Publications	4.1%	0.9%	0.0%– 4.8%	2,030,281	
Nonperiodical Publications	1.0%	0.0%	0.0%– 0.6%	504,055	
Conventions/Expositions	3.2%	0.0%	0.0%– 2.1%	1,553,597	
Education Programs	9.2%	1.1%	0.0%– 8.7%	6,182,194	
Certification/Accreditation	1.0%	0.0%	0.0%– 0.0%	82,121	
Group Insurance Programs	3.5%	0.0%	0.0%– 1.9%	2,171,519	
Other Programs	24.5%	18.3%	7.4%– 37.8%	15,817,041	
Total Expenses	93.6%	95.3%	89.1%– 99.0%	44,600,473	

NUMBER OF PERSONS ON STAFF

				Your Ratios
Full Time Professionals	7.5	3.0	1.0– 6.5	
Full Time Clerical	7.4	3.0	1.0– 8.5	
Part Time Staff	2.2	1.0	0.0– 2.0	
Total	17.0	7.0	4.0–18.5	
Personnel Costs Per Staff Member	\$26,348	\$22,731	\$17,670–\$29,894	

Geographical Scope: All
Membership Type: Associations based primarily on Corporate Members
Budget Group: All

INCOME: 246 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	48.7%	47.4%	27.2%—69.2%	\$ 165,466,130	
Dues—Associate	3.9%	1.6%	0.0%—5.7%	11,264,163	
Dues—Other	0.9%	0.0%	0.0%—0.2%	3,809,953	
Initiation Fee	0.2%	0.0%	0.0%—0.0%	1,347,418	
Special Assessments	2.8%	0.0%	0.0%—0.0%	40,764,715	
Education Programs	4.9%	1.2%	0.0%—7.1%	19,179,590	
Conventions	9.8%	6.5%	0.0%—14.4%	37,612,853	
Expositions	5.8%	0.0%	0.0%—2.6%	41,576,489	
Certification/Accreditation	1.0%	0.0%	0.0%—0.0%	4,656,662	
Periodical—Advertising	1.9%	0.0%	0.0%—1.7%	9,645,816	
Periodical—Subscriptions	0.7%	0.0%	0.0%—0.1%	4,181,627	
Periodical—Other	0.5%	0.0%	0.0%—0.0%	3,822,583	
Nonperiodical Publications	1.8%	0.0%	0.0%—1.2%	15,765,512	
Group Insurance Programs	4.2%	0.0%	0.0%—1.2%	11,803,701	
Grants/Contracts	2.1%	0.0%	0.0%—0.0%	12,054,557	
Investments	6.3%	4.8%	2.7%—8.0%	24,458,321	
Other Income	4.4%	0.7%	0.0%—4.2%	69,689,287	
Total Income	100.0%	100.0%	100.0%—100.0%	477,099,377	

EXPENSES BY OBJECT: 245 Respondents

					Your Ratios
Personnel—Salaries	31.6%	30.9%	23.7%—38.4%	\$ 121,524,157	
Personnel—Benefits, Taxes, etc.	6.2%	5.8%	3.5%—8.6%	27,713,630	
Travel Expenses	5.5%	4.3%	2.6%—7.1%	24,087,903	
Occupancy	4.7%	4.2%	2.4%—6.0%	22,039,991	
Communication	1.9%	1.6%	1.1%—2.3%	10,771,325	
Postage/Freight	2.5%	2.1%	1.3%—3.0%	12,113,382	
Printing	5.1%	3.2%	1.3%—7.5%	29,199,717	
Computers & Data Processing	0.9%	0.5%	0.0%—1.2%	12,316,592	
Office Equipment	1.3%	0.9%	0.3%—1.8%	5,597,631	
Office Supplies	1.9%	1.4%	0.9%—2.2%	6,279,696	
Outside Accounting	0.8%	0.6%	0.3%—1.0%	2,016,717	
Outside Legal Fees	3.6%	1.2%	0.2%—4.5%	11,421,689	
Other Consulting Fees	3.8%	1.2%	0.0%—4.2%	16,788,347	
Cost of Sales	2.2%	0.0%	0.0%—0.0%	38,995,274	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	1,510,382	
Insurance	1.1%	0.5%	0.3%—0.9%	3,307,184	
Other Expenses	20.8%	19.0%	7.6%—30.7%	104,053,098	
Total Expenses	94.3%	95.3%	89.2%—100.0%	449,736,715	

EXPENSES BY FUNCTION: 180 Respondents

					Your Ratios
Executive & Administrative	35.5%	31.6%	22.5%—47.0%	\$ 83,951,074	
Volunteers & Governance	2.0%	0.0%	0.0%—2.2%	5,331,935	
Membership Promotion	5.0%	1.9%	0.2%—5.8%	23,280,594	
Public Relations	4.9%	1.7%	0.0%—6.2%	41,639,471	
Government Relations	6.6%	3.0%	0.0%—9.6%	19,267,840	
Periodical Publications	5.1%	2.3%	0.0%—7.0%	17,321,797	
Nonperiodical Publications	1.9%	0.0%	0.0%—2.2%	8,167,445	
Conventions/Expositions	11.2%	8.3%	1.4%—18.1%	41,807,590	
Education Programs	6.3%	2.8%	0.0%—7.6%	21,531,266	
Certification/Accreditation	1.5%	0.0%	0.0%—0.0%	4,191,058	
Group Insurance Programs	2.4%	0.0%	0.0%—0.7%	6,541,282	
Other Programs	12.9%	6.4%	0.3%—17.8%	96,851,244	
Total Expenses	95.4%	96.2%	90.3%—100.0%	369,882,596	

NUMBER OF PERSONS ON STAFF

				Your Ratios
Full Time Professionals	9.6	4.0	2.0—10.0	
Full Time Clerical	8.6	3.0	1.0—8.0	
Part Time Staff	1.5	0.0	0.0—1.0	
Total	19.7	9.0	4.0—19.0	
Personnel Costs Per Staff Member	\$32,228	\$31,069	\$24,044—\$37,696	

Geographical Scope: All
Membership Type: Associations based primarily on Individual Members
Budget Group: All

INCOME: 203 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	40.9%	39.5%	21.5%—58.8%	\$ 248,480,720	
Dues—Associate	1.1%	0.0%	0.0%—0.0%	3,448,385	
Dues—Other	1.7%	0.0%	0.0%—1.2%	10,772,997	
Initiation Fee	2.1%	0.0%	0.0%—0.5%	4,696,614	
Special Assessments	1.5%	0.0%	0.0%—0.0%	5,602,043	
Education Programs	9.1%	2.4%	0.0%—13.0%	68,241,896	
Conventions	8.1%	4.2%	0.0%—13.2%	42,168,554	
Expositions	2.7%	0.0%	0.0%—2.4%	17,995,483	
Certification/Accreditation	1.7%	0.0%	0.0%—0.0%	20,162,972	
Periodical—Advertising	4.8%	2.1%	0.0%—5.7%	66,211,361	
Periodical—Subscriptions	3.0%	0.1%	0.0%—2.9%	35,845,769	
Periodical—Other	0.9%	0.0%	0.0%—0.2%	13,334,219	
Nonperiodical Publications	3.3%	0.0%	0.0%—3.0%	35,919,432	
Group Insurance Programs	1.1%	0.0%	0.0%—0.0%	3,553,997	
Grants/Contracts	2.0%	0.0%	0.0%—0.4%	9,021,233	
Investments	7.2%	5.3%	3.4%—8.4%	52,485,082	
Other Income	8.7%	3.3%	0.5%—9.8%	40,358,535	
Total Income	100.0%	100.0%	100.0%—100.0%	678,299,292	

EXPENSES BY OBJECT: 200 Respondents

Personnel—Salaries	27.2%	27.0%	21.2%—32.2%	\$ 180,139,089	
Personnel—Benefits, Taxes, etc.	5.1%	5.1%	3.4%—6.5%	38,894,059	
Travel Expenses	5.6%	4.4%	2.1%—8.0%	42,279,407	
Occupancy	4.7%	4.0%	2.4%—6.0%	34,640,523	
Communication	1.8%	1.4%	1.0%—1.9%	8,802,765	
Postage/Freight	3.3%	2.8%	1.8%—4.4%	24,498,293	
Printing	8.3%	7.2%	2.6%—12.5%	66,267,942	
Computers & Data Processing	1.4%	1.2%	0.4%—2.1%	10,370,033	
Office Equipment	1.4%	1.1%	0.5%—1.9%	8,704,147	
Office Supplies	1.6%	1.3%	0.7%—2.1%	10,378,537	
Outside Accounting	0.7%	0.5%	0.3%—0.9%	2,628,977	
Outside Legal Fees	1.2%	0.4%	0.1%—1.2%	8,216,181	
Other Consulting Fees	2.2%	0.4%	0.0%—2.2%	19,593,118	
Cost of Sales	5.9%	0.0%	0.0%—5.8%	58,285,260	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	1,737,413	
Insurance	0.8%	0.5%	0.3%—1.0%	2,942,290	
Other Expenses	21.8%	20.4%	9.0%—31.1%	129,442,447	
Total Expenses	93.5%	95.2%	88.5%—99.8%	647,820,481	

EXPENSES BY FUNCTION: 165 Respondents

Executive & Administrative	29.3%	27.0%	17.5%—38.4%	\$ 132,872,264	
Volunteers & Governance	4.2%	3.4%	0.0%—5.9%	19,662,158	
Membership Promotion	5.4%	3.8%	1.1%—8.1%	40,361,177	
Public Relations	3.4%	0.8%	0.0%—2.9%	21,863,091	
Government Relations	2.4%	0.0%	0.0%—3.1%	17,642,742	
Periodical Publications	12.3%	10.0%	4.8%—18.0%	108,673,786	
Nonperiodical Publications	3.2%	0.2%	0.0%—3.2%	26,765,144	
Conventions/Expositions	9.2%	6.3%	1.4%—14.5%	45,757,067	
Education Programs	9.7%	4.1%	0.2%—13.1%	73,416,959	
Certification/Accreditation	2.3%	0.0%	0.0%—1.0%	26,666,036	
Group Insurance Programs	0.6%	0.0%	0.0%—0.0%	2,031,857	
Other Programs	11.7%	6.2%	1.5%—17.0%	94,246,483	
Total Expenses	93.8%	95.3%	89.1%—99.7%	609,958,764	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	16.7	5.0	2.0—15.0	
Full Time Clerical	18.2	6.5	2.0—19.0	
Part Time Staff	2.3	1.0	0.0—3.0	
Total	37.2	14.0	6.0—37.5	
Personnel Costs Per Staff Member	\$23,952	\$23,693	\$18,527—\$28,403	

Geographical Scope: All
Membership Type: Corporate and Individual Members
Budget Group: All

INCOME: 153 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	34.3%	29.8%	15.3%— 50.7%	\$ 64,534,419	
Dues—Associate	4.3%	1.4%	0.0%— 5.5%	8,677,863	
Dues—Other	2.6%	0.0%	0.0%— 1.5%	5,745,282	
Initiation Fee	0.6%	0.0%	0.0%— 0.0%	602,157	
Special Assessments	2.6%	0.0%	0.0%— 0.0%	3,366,214	
Education Programs	5.4%	2.0%	0.0%— 9.2%	19,293,747	
Conventions	12.5%	6.9%	1.4%— 18.4%	27,339,399	
Expositions	5.3%	0.0%	0.0%— 6.3%	10,695,349	
Certification/Accreditation	1.3%	0.0%	0.0%— 0.0%	1,576,316	
Periodical—Advertising	5.8%	2.0%	0.0%— 7.8%	24,454,257	
Periodical—Subscriptions	3.1%	0.0%	0.0%— 1.7%	29,007,343	
Periodical—Other	1.0%	0.0%	0.0%— 0.2%	6,083,960	
Nonperiodical Publications	2.7%	0.0%	0.0%— 1.7%	11,851,069	
Group Insurance Programs	2.1%	0.0%	0.0%— 0.5%	2,484,814	
Grants/Contracts	5.0%	0.0%	0.0%— 0.4%	24,733,996	
Investments	5.6%	3.9%	2.2%— 7.2%	16,678,123	
Other Income	5.7%	1.6%	0.0%— 5.7%	19,292,952	
Total Income	100.0%	100.0%	100.0%—100.0%	276,417,260	

EXPENSES BY OBJECT: 150 Respondents

Personnel—Salaries	29.4%	28.0%	23.3%— 34.9%	\$ 81,580,135	
Personnel—Benefits, Taxes, etc.	5.5%	5.1%	3.6%— 7.3%	16,511,026	
Travel Expenses	5.3%	4.2%	2.5%— 6.9%	11,941,234	
Occupancy	4.2%	3.7%	1.6%— 5.9%	14,560,465	
Communication	1.8%	1.5%	1.1%— 2.3%	4,148,397	
Postage/Freight	3.0%	2.4%	1.6%— 4.1%	10,586,254	
Printing	7.2%	4.9%	1.7%— 11.1%	24,801,436	
Computers & Data Processing	1.4%	0.9%	0.0%— 1.9%	4,520,217	
Office Equipment	1.3%	1.0%	0.3%— 2.2%	3,646,524	
Office Supplies	2.0%	1.4%	1.0%— 2.3%	5,571,268	
Outside Accounting	0.7%	0.5%	0.3%— 0.9%	1,094,507	
Outside Legal Fees	1.3%	0.4%	0.1%— 1.4%	2,385,687	
Other Consulting Fees	2.5%	0.5%	0.0%— 3.5%	7,933,664	
Cost of Sales	3.4%	0.0%	0.0%— 1.7%	15,865,332	
Federal & State Taxes	0.3%	0.0%	0.0%— 0.1%	425,414	
Insurance	0.8%	0.5%	0.2%— 0.9%	1,430,533	
Other Expenses	23.7%	20.0%	11.4%— 34.6%	48,901,093	
Total Expenses	93.8%	95.9%	89.5%— 99.8%	256,003,186	

EXPENSES BY FUNCTION: 112 Respondents

Executive & Administrative	26.8%	22.7%	15.3%— 34.5%	\$ 42,164,529	
Volunteers & Governance	2.4%	1.0%	0.0%— 3.8%	3,786,756	
Membership Promotion	5.6%	3.5%	0.8%— 8.5%	10,365,878	
Public Relations	3.2%	0.9%	0.0%— 3.8%	5,228,534	
Government Relations	5.4%	0.7%	0.0%— 7.0%	10,545,362	
Periodical Publications	13.0%	7.7%	2.6%— 20.4%	46,026,386	
Nonperiodical Publications	3.0%	0.2%	0.0%— 4.1%	8,280,817	
Conventions/Expositions	12.7%	10.6%	3.8%— 19.3%	22,203,600	
Education Programs	5.4%	2.1%	0.0%— 8.4%	10,591,145	
Certification/Accreditation	2.2%	0.0%	0.0%— 0.0%	1,653,031	
Group Insurance Programs	1.0%	0.0%	0.0%— 0.3%	1,178,673	
Other Programs	13.7%	5.7%	0.7%— 19.7%	43,702,854	
Total Expenses	94.4%	96.0%	89.4%— 99.9%	205,727,565	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	9.5	4.0	2.0— 9.0	
Full Time Clerical	14.3	3.0	1.0—11.0	
Part Time Staff	2.1	1.0	0.0— 2.0	
Total	25.9	9.0	4.0—22.5	
Personnel Costs Per Staff Member	\$24,598	\$24,617	\$19,804—\$28,998	

Geographical Scope: All
Membership Type: Corporate Associations in Manufacturing
Budget Group: All

INCOME: 86 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	52.4%	53.0%	30.0%–73.0%	\$ 55,687,426	
Dues—Associate	4.8%	2.1%	0.0%–8.5%	4,294,049	
Dues—Other	0.7%	0.0%	0.0%–0.1%	658,515	
Initiation Fee	0.2%	0.0%	0.0%–0.0%	168,462	
Special Assessments	2.6%	0.0%	0.0%–0.0%	2,213,496	
Education Programs	2.9%	0.3%	0.0%–3.5%	3,413,608	
Conventions	9.0%	4.7%	0.0%–14.3%	14,061,150	
Expositions	8.0%	0.0%	0.0%–4.1%	24,097,509	
Certification/Accreditation	2.5%	0.0%	0.0%–0.0%	4,220,910	
Periodical—Advertising	1.2%	0.0%	0.0%–0.0%	1,789,877	
Periodical—Subscriptions	0.5%	0.0%	0.0%–0.0%	465,248	
Periodical—Other	0.6%	0.0%	0.0%–0.0%	1,420,095	
Nonperiodical Publications	2.5%	0.0%	0.0%–1.8%	6,941,604	
Group Insurance Programs	1.9%	0.0%	0.0%–0.0%	1,281,678	
Grants/Contracts	2.0%	0.0%	0.0%–0.0%	1,692,130	
Investments	5.3%	4.6%	2.7%–7.0%	7,245,004	
Other Income	2.8%	0.3%	0.0%–2.6%	2,932,068	
Total Income	100.0%	100.0%	100.0%–100.0%	132,582,829	

EXPENSES BY OBJECT: 86 Respondents

Personnel—Salaries	31.8%	31.5%	23.9%–39.3%	\$ 36,803,647	
Personnel—Benefits, Taxes, etc.	6.4%	6.2%	4.1%–9.7%	7,699,909	
Travel Expenses	5.1%	3.7%	2.5%–6.8%	7,692,861	
Occupancy	4.7%	4.4%	2.8%–6.5%	6,962,258	
Communication	1.6%	1.4%	1.1%–2.1%	1,889,189	
Postage/Freight	2.4%	2.1%	1.4%–3.3%	3,789,004	
Printing	4.5%	3.1%	1.2%–6.0%	7,512,663	
Computers & Data Processing	0.7%	0.3%	0.0%–1.2%	1,282,232	
Office Equipment	1.3%	1.1%	0.5%–1.8%	1,738,906	
Office Supplies	1.8%	1.3%	0.9%–2.2%	1,891,715	
Outside Accounting	0.9%	0.5%	0.4%–1.0%	616,604	
Outside Legal Fees	4.0%	1.6%	0.3%–7.1%	3,935,290	
Other Consulting Fees	4.7%	1.5%	0.1%–5.8%	7,392,531	
Cost of Sales	2.3%	0.0%	0.0%–0.4%	4,240,884	
Federal & State Taxes	0.3%	0.0%	0.0%–0.1%	210,953	
Insurance	1.1%	0.5%	0.3%–0.9%	827,149	
Other Expenses	19.5%	18.3%	7.5%–27.0%	29,970,893	
Total Expenses	93.1%	95.2%	88.9%–100.0%	124,456,688	

EXPENSES BY FUNCTION: 67 Respondents

Executive & Administrative	35.4%	33.0%	19.1%–49.0%	\$ 30,092,644	
Volunteers & Governance	1.7%	0.0%	0.0%–1.3%	827,825	
Membership Promotion	6.1%	3.0%	0.6%–6.6%	6,539,157	
Public Relations	6.3%	3.5%	0.0%–7.2%	6,297,375	
Government Relations	6.7%	2.3%	0.0%–10.4%	7,139,739	
Periodical Publications	3.5%	1.1%	0.0%–4.8%	4,107,255	
Nonperiodical Publications	2.5%	0.0%	0.0%–1.9%	5,410,944	
Conventions/Expositions	10.5%	8.0%	0.7%–17.2%	19,200,007	
Education Programs	4.1%	0.5%	0.0%–4.9%	3,130,851	
Certification/Accreditation	1.3%	0.0%	0.0%–0.0%	1,554,889	
Group Insurance Programs	1.6%	0.0%	0.0%–0.0%	910,193	
Other Programs	15.3%	8.1%	0.9%–23.3%	21,605,554	
Total Expenses	95.0%	96.9%	90.2%–100.0%	106,816,433	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	8.3	4.0	2.0–10.0	
Full Time Clerical	6.4	3.0	1.0–6.5	
Part Time Staff	1.1	0.0	0.0–1.0	
Total	15.8	9.0	4.0–19.0	
Personnel Costs Per Staff Member	\$33,405	\$33,295	\$26,047–\$39,220	

Geographical Scope: All
Membership Type: Corporate Associations in Agricultural or Food Processing

Budget Group: All

INCOME: 27 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	49.0%	43.0%	24.1%—70.7%	\$ 14,446,219	
Dues—Associate	3.3%	0.0%	0.0%—5.8%	783,677	
Dues—Other	0.7%	0.0%	0.0%—0.0%	113,175	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	26,750	
Special Assessments	2.1%	0.0%	0.0%—0.0%	336,126	
Education Programs	3.7%	1.6%	0.5%—3.4%	884,999	
Conventions	8.3%	4.7%	0.1%—15.1%	1,873,419	
Expositions	6.7%	0.0%	0.0%—1.5%	3,368,606	
Certification/Accreditation	0.0%	0.0%	0.0%—0.0%	1,400	
Periodical—Advertising	2.4%	0.0%	0.0%—1.6%	313,404	
Periodical—Subscriptions	0.5%	0.0%	0.0%—0.1%	66,104	
Periodical—Other	3.3%	0.0%	0.0%—1.1%	1,073,483	
Nonperiodical Publications	3.8%	0.0%	0.0%—0.8%	4,888,449	
Group Insurance Programs	1.8%	0.0%	0.0%—0.0%	122,269	
Grants/Contracts	5.3%	0.0%	0.0%—0.8%	1,269,953	
Investments	6.5%	4.1%	1.7%—7.1%	2,103,843	
Other Income	2.5%	0.4%	0.0%—3.2%	482,822	
Total Income	100.0%	100.0%	100.0%—100.0%	32,154,698	

EXPENSES BY OBJECT: 27 Respondents

Personnel—Salaries	31.3%	30.2%	24.1%—40.0%	\$ 9,212,395	
Personnel—Benefits, Taxes, etc.	5.6%	4.6%	3.5%—7.1%	1,958,845	
Travel Expenses	4.3%	3.4%	1.7%—5.6%	1,243,443	
Occupancy	4.2%	4.2%	3.1%—5.1%	1,576,992	
Communication	1.9%	1.5%	1.0%—2.7%	486,063	
Postage/Freight	2.5%	2.6%	1.3%—3.3%	884,280	
Printing	6.4%	3.9%	1.2%—7.2%	1,828,867	
Computers & Data Processing	1.1%	0.7%	0.2%—1.5%	195,644	
Office Equipment	1.3%	0.9%	0.4%—1.6%	439,997	
Office Supplies	1.7%	1.2%	0.7%—2.1%	428,785	
Outside Accounting	0.7%	0.6%	0.4%—0.8%	175,964	
Outside Legal Fees	2.8%	1.1%	0.3%—3.3%	935,269	
Other Consulting Fees	3.2%	0.0%	0.0%—3.2%	1,352,150	
Cost of Sales	3.3%	0.0%	0.0%—1.5%	2,834,287	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	128,671	
Insurance	0.9%	0.5%	0.3%—0.9%	293,025	
Other Expenses	22.8%	22.5%	10.3%—31.6%	6,149,281	
Total Expenses	94.5%	94.2%	89.6%—98.7%	30,153,958	

EXPENSES BY FUNCTION: 24 Respondents

Executive & Administrative	37.6%	34.8%	28.0%—49.5%	\$ 9,785,682	
Volunteers & Governance	2.2%	0.0%	0.0%—1.9%	340,294	
Membership Promotion	6.2%	1.0%	0.3%—6.4%	1,096,943	
Public Relations	4.8%	2.8%	0.0%—7.4%	1,127,259	
Government Relations	4.6%	0.9%	0.0%—8.0%	1,031,690	
Periodical Publications	5.2%	0.8%	0.0%—6.1%	1,163,729	
Nonperiodical Publications	3.1%	0.0%	0.0%—0.7%	3,379,019	
Conventions/Expositions	8.5%	4.0%	0.0%—16.3%	1,677,354	
Education Programs	4.9%	2.8%	0.0%—6.3%	1,087,190	
Certification/Accreditation	0.2%	0.0%	0.0%—0.0%	204,618	
Group Insurance Programs	1.3%	0.0%	0.0%—0.0%	143,191	
Other Programs	15.3%	6.9%	0.3%—22.2%	5,208,180	
Total Expenses	93.9%	94.6%	89.6%—98.7%	26,245,149	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	8.5	3.5	2.0—10.0	
Full Time Clerical	5.8	2.0	1.0—5.5	
Part Time Staff	1.8	1.0	0.0—1.5	
Total	16.0	7.0	4.5—21.5	
Personnel Costs Per Staff Member	\$27,671	\$28,803	\$17,274—\$35,471	

Geographical Scope: All
Membership Type: Corporate Associations in Financial, Banking, or Insurance

Budget Group: All

INCOME: 48 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	54.7%	53.4%	34.5%—75.9%	\$ 34,125,149	
Dues—Associate	2.4%	0.0%	0.0%—2.5%	1,399,578	
Dues—Other	0.6%	0.0%	0.0%—0.0%	150,447	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	59,013	
Special Assessments	1.1%	0.0%	0.0%—0.0%	611,398	
Education Programs	7.0%	3.7%	0.5%—11.9%	6,203,803	
Conventions	8.0%	4.2%	0.0%—10.2%	4,597,229	
Expositions	2.1%	0.0%	0.0%—0.5%	2,178,207	
Certification/Accreditation	0.0%	0.0%	0.0%—0.0%	29,142	
Periodical—Advertising	1.5%	0.0%	0.0%—1.0%	1,328,270	
Periodical—Subscriptions	0.7%	0.0%	0.0%—0.3%	681,996	
Periodical—Other	0.8%	0.0%	0.0%—0.0%	1,534,503	
Nonperiodical Publications	2.5%	0.0%	0.0%—0.7%	10,881,690	
Group Insurance Programs	4.2%	0.0%	0.0%—3.1%	2,480,214	
Grants/Contracts	3.2%	0.0%	0.0%—0.0%	2,947,768	
Investments	6.5%	4.8%	3.1%—7.5%	5,422,842	
Other Income	4.4%	0.7%	0.0%—4.3%	1,705,116	
Total Income	100.0%	100.0%	100.0%—100.0%	76,336,365	

EXPENSES BY OBJECT: 48 Respondents

Personnel—Salaries	32.3%	31.9%	25.0%—39.4%	\$ 24,140,622	
Personnel—Benefits, Taxes, etc.	6.5%	6.2%	3.6%—9.8%	5,948,730	
Travel Expenses	5.0%	3.9%	2.5%—6.4%	3,079,349	
Occupancy	4.6%	4.6%	3.0%—6.2%	3,929,848	
Communication	2.0%	1.9%	1.3%—2.6%	1,162,621	
Postage/Freight	2.6%	2.1%	1.4%—3.4%	2,009,810	
Printing	4.9%	3.9%	1.5%—7.4%	4,292,466	
Computers & Data Processing	1.0%	0.5%	0.0%—1.3%	1,426,984	
Office Equipment	1.4%	1.1%	0.5%—1.9%	1,068,512	
Office Supplies	2.1%	1.5%	0.9%—2.2%	1,200,830	
Outside Accounting	0.8%	0.5%	0.3%—1.2%	406,102	
Outside Legal Fees	3.2%	0.8%	0.3%—4.8%	1,504,399	
Other Consulting Fees	3.8%	1.2%	0.0%—4.4%	2,482,760	
Cost of Sales	3.3%	0.0%	0.0%—1.2%	3,465,978	
Federal & State Taxes	0.8%	0.0%	0.0%—0.3%	900,155	
Insurance	1.3%	0.5%	0.3%—0.9%	1,394,017	
Other Expenses	20.1%	16.7%	7.3%—30.6%	13,363,625	
Total Expenses	95.6%	95.3%	90.4%—100.0%	71,776,808	

EXPENSES BY FUNCTION: 38 Respondents

Executive & Administrative	36.7%	35.3%	23.0%—50.0%	\$ 14,010,341	
Volunteers & Governance	2.5%	0.5%	0.0%—2.6%	794,423	
Membership Promotion	6.8%	3.1%	0.3%—9.7%	3,868,026	
Public Relations	4.6%	3.4%	0.1%—7.4%	2,157,410	
Government Relations	10.6%	6.8%	0.6%—18.6%	4,445,399	
Periodical Publications	3.8%	2.4%	0.3%—4.8%	2,342,612	
Nonperiodical Publications	1.8%	0.0%	0.0%—0.6%	3,661,710	
Conventions/Expositions	7.7%	6.0%	0.0%—12.2%	3,381,787	
Education Programs	7.6%	4.2%	0.0%—13.4%	4,887,617	
Certification/Accreditation	0.2%	0.0%	0.0%—0.0%	208,918	
Group Insurance Programs	3.6%	0.0%	0.0%—3.0%	2,700,982	
Other Programs	11.0%	2.9%	0.0%—17.8%	6,954,999	
Total Expenses	96.8%	96.5%	91.9%—100.2%	49,414,224	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	9.7	5.0	2.0—9.0	
Full Time Clerical	11.0	3.0	1.0—9.0	
Part Time Staff	1.4	0.0	0.0—1.0	
Total	22.2	9.0	4.0—22.0	
Personnel Costs Per Staff Member	\$28,537	\$29,273	\$23,827—\$33,634	

Geographical Scope: All
Membership Type: Corporate Associations in Health Care
Budget Group: All

INCOME: 26 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	49.1%	46.7%	31.1%—69.6%	\$ 17,501,494	
Dues—Associate	2.2%	0.3%	0.0%—3.3%	864,268	
Dues—Other	1.7%	0.0%	0.0%—1.1%	1,073,493	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	41,550	
Special Assessments	0.9%	0.0%	0.0%—0.0%	545,766	
Education Programs	5.6%	2.3%	0.8%—8.9%	1,408,307	
Conventions	6.6%	4.0%	0.0%—13.1%	1,746,511	
Expositions	6.7%	0.0%	0.0%—4.5%	3,548,470	
Certification/Accreditation	0.0%	0.0%	0.0%—0.0%	4,400	
Periodical—Advertising	1.0%	0.0%	0.0%—0.7%	323,544	
Periodical—Subscriptions	0.6%	0.0%	0.0%—0.1%	228,239	
Periodical—Other	1.3%	0.0%	0.0%—0.3%	369,352	
Nonperiodical Publications	0.3%	0.0%	0.0%—0.7%	71,372	
Group Insurance Programs	1.7%	0.0%	0.0%—0.7%	1,173,972	
Grants/Contracts	8.9%	0.0%	0.0%—3.1%	1,859,911	
Investments	4.3%	3.5%	1.7%—6.7%	2,107,905	
Other Income	8.7%	3.0%	0.0%—12.3%	4,718,672	
Total Income	100.0%	100.0%	100.0%—100.0%	37,587,226	

EXPENSES BY OBJECT: 26 Respondents

Personnel—Salaries	35.2%	34.5%	30.3%—41.9%	\$ 12,960,773	
Personnel—Benefits, Taxes, etc.	7.0%	6.6%	5.0%—9.3%	2,504,593	
Travel Expenses	6.2%	5.9%	2.3%—7.9%	2,094,169	
Occupancy	4.0%	4.2%	2.9%—5.4%	1,758,861	
Communication	2.1%	2.0%	1.5%—2.9%	718,443	
Postage/Freight	2.6%	2.5%	1.4%—3.3%	842,616	
Printing	5.6%	4.0%	1.2%—7.5%	1,639,193	
Computers & Data Processing	1.1%	0.6%	0.1%—1.3%	447,327	
Office Equipment	1.6%	1.3%	1.0%—2.1%	533,192	
Office Supplies	2.0%	1.8%	1.2%—2.4%	787,311	
Outside Accounting	0.8%	0.6%	0.3%—1.1%	186,080	
Outside Legal Fees	2.2%	0.7%	0.2%—2.1%	894,259	
Other Consulting Fees	3.8%	2.6%	0.6%—6.1%	2,161,207	
Cost of Sales	3.3%	0.0%	0.0%—1.7%	1,205,038	
Federal & State Taxes	0.6%	0.0%	0.0%—0.2%	107,001	
Insurance	0.6%	0.4%	0.3%—0.8%	155,281	
Other Expenses	15.0%	14.0%	6.3%—24.2%	6,205,457	
Total Expenses	93.6%	96.2%	89.1%—100.0%	35,200,801	

EXPENSES BY FUNCTION: 23 Respondents

Executive & Administrative	39.7%	38.2%	27.5%—54.9%	\$ 8,743,782	
Volunteers & Governance	2.1%	0.0%	0.0%—2.0%	271,204	
Membership Promotion	7.5%	3.2%	0.0%—12.6%	1,108,769	
Public Relations	5.3%	4.5%	0.0%—7.9%	1,437,800	
Government Relations	8.4%	2.8%	0.0%—13.7%	2,107,934	
Periodical Publications	3.1%	0.8%	0.1%—3.5%	587,318	
Nonperiodical Publications	0.3%	0.0%	0.0%—0.2%	204,623	
Conventions/Expositions	7.2%	5.7%	0.0%—10.2%	1,916,144	
Education Programs	6.2%	3.7%	0.0%—7.9%	1,304,912	
Certification/Accreditation	0.4%	0.0%	0.0%—0.0%	176,519	
Group Insurance Programs	1.7%	0.0%	0.0%—0.0%	1,161,890	
Other Programs	12.0%	3.6%	0.8%—14.8%	5,470,538	
Total Expenses	93.7%	97.9%	87.6%—100.0%	24,491,433	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	10.1	5.0	3.0—10.5	
Full Time Clerical	8.0	3.0	2.0—8.0	
Part Time Staff	2.6	1.0	0.0—2.5	
Total	20.7	11.0	5.5—21.5	
Personnel Costs Per Staff Member	\$33,203	\$27,251	\$22,148—\$33,993	

Geographical Scope: All
Membership Type: Corporate Associations in Construction
Budget Group: All

INCOME: 30 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	46.8%	45.8%	19.9%—71.8%	\$ 18,690,311	
Dues—Associate	4.7%	1.3%	0.0%—9.9%	1,366,116	
Dues—Other	2.3%	0.0%	0.0%—1.1%	635,278	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	36,750	
Special Assessments	4.9%	0.0%	0.0%—0.0%	794,557	
Education Programs	3.0%	1.4%	0.0%—4.6%	1,531,808	
Conventions	8.5%	4.2%	0.2%—16.8%	3,853,369	
Expositions	6.5%	0.0%	0.0%—8.4%	4,565,743	
Certification/Accreditation	0.0%	0.0%	0.0%—0.0%	29,032	
Periodical—Advertising	3.6%	0.0%	0.0%—6.2%	2,095,222	
Periodical—Subscriptions	0.7%	0.0%	0.0%—0.3%	332,290	
Periodical—Other	1.1%	0.0%	0.0%—0.0%	330,332	
Nonperiodical Publications	3.4%	0.0%	0.0%—1.8%	5,878,444	
Group Insurance Programs	1.8%	0.0%	0.0%—0.8%	396,148	
Grants/Contracts	4.6%	0.0%	0.0%—0.2%	1,256,210	
Investments	5.4%	3.8%	1.7%—7.1%	2,363,185	
Other Income	2.9%	0.6%	0.0%—3.3%	1,063,710	
Total Income	100.0%	100.0%	100.0%—100.0%	45,218,505	

EXPENSES BY OBJECT: 30 Respondents

Personnel—Salaries	32.0%	31.6%	25.5%—40.0%	\$ 13,134,639	
Personnel—Benefits, Taxes, etc.	5.9%	5.7%	3.5%—7.7%	2,758,561	
Travel Expenses	4.4%	3.5%	1.6%—6.4%	2,297,768	
Occupancy	4.8%	4.2%	0.7%—6.1%	2,499,957	
Communication	1.7%	1.4%	1.3%—2.3%	673,810	
Postage/Freight	3.0%	3.1%	1.4%—4.5%	1,526,230	
Printing	6.0%	3.7%	1.2%—9.4%	3,299,899	
Computers & Data Processing	0.7%	0.3%	0.0%—1.1%	456,586	
Office Equipment	1.0%	0.9%	0.3%—1.6%	469,698	
Office Supplies	1.9%	1.4%	0.7%—2.3%	623,697	
Outside Accounting	0.7%	0.6%	0.4%—0.9%	250,046	
Outside Legal Fees	2.6%	1.0%	0.3%—2.8%	940,802	
Other Consulting Fees	2.6%	0.6%	0.0%—3.0%	1,962,616	
Cost of Sales	2.3%	0.0%	0.0%—0.6%	2,864,631	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	74,206	
Insurance	1.1%	0.7%	0.3%—1.4%	339,873	
Other Expenses	16.1%	13.3%	4.3%—27.3%	7,774,643	
Total Expenses	87.2%	93.0%	84.5%—97.7%	41,947,662	

EXPENSES BY FUNCTION: 20 Respondents

Executive & Administrative	38.2%	34.8%	26.5%—50.2%	\$ 12,217,111	
Volunteers & Governance	2.3%	0.0%	0.0%—2.9%	427,144	
Membership Promotion	8.1%	4.8%	1.3%—9.5%	2,040,309	
Public Relations	4.4%	3.6%	0.0%—6.8%	1,245,104	
Government Relations	4.3%	0.6%	0.0%—5.2%	1,316,522	
Periodical Publications	6.2%	1.6%	0.0%—11.5%	2,419,538	
Nonperiodical Publications	3.3%	0.4%	0.0%—1.6%	4,120,524	
Conventions/Expositions	7.1%	2.6%	0.0%—14.2%	3,072,736	
Education Programs	3.8%	0.2%	0.0%—4.8%	1,296,634	
Certification/Accreditation	0.3%	0.0%	0.0%—0.0%	249,841	
Group Insurance Programs	1.1%	0.0%	0.0%—0.0%	69,436	
Other Programs	13.0%	6.6%	0.0%—17.0%	7,006,594	
Total Expenses	92.0%	93.9%	86.9%—98.3%	35,481,493	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	8.5	4.0	2.0—13.5	
Full Time Clerical	7.5	2.5	1.0—8.5	
Part Time Staff	1.5	0.5	0.0—1.0	
Total	17.5	8.0	3.5—23.0	
Personnel Costs Per Staff Member	\$32,528	\$29,787	\$23,534—\$36,247	

Geographical Scope: All
Membership Type: Corporate Associations in Transportation
Budget Group: All

INCOME: 21 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	48.8%	44.1%	23.9%— 72.3%	\$ 11,793,585	
Dues—Associate	3.4%	1.5%	0.0%— 5.5%	1,499,956	
Dues—Other	1.0%	0.0%	0.0%— 0.0%	196,036	
Initiation Fee	0.1%	0.0%	0.0%— 0.0%	36,121	
Special Assessments	1.2%	0.0%	0.0%— 0.0%	136,156	
Education Programs	2.1%	0.9%	0.0%— 2.1%	709,426	
Conventions	9.6%	7.9%	0.9%— 16.5%	3,038,757	
Expositions	7.7%	0.0%	0.0%— 6.3%	4,287,818	
Certification/Accreditation	0.0%	0.0%	0.0%— 0.0%	1,400	
Periodical—Advertising	2.5%	0.0%	0.0%— 4.7%	806,830	
Periodical—Subscriptions	1.1%	0.0%	0.0%— 0.7%	302,913	
Periodical—Other	1.5%	0.0%	0.0%— 0.0%	320,290	
Nonperiodical Publications	3.3%	0.0%	0.0%— 0.9%	4,733,456	
Group Insurance Programs	2.0%	0.0%	0.0%— 0.1%	145,751	
Grants/Contracts	6.5%	0.0%	0.0%— 1.2%	1,477,962	
Investments	5.8%	4.6%	1.7%— 7.0%	1,881,427	
Other Income	3.4%	1.2%	0.0%— 5.5%	415,377	
Total Income	100.0%	100.0%	100.0%—100.0%	31,783,261	

EXPENSES BY OBJECT: 21 Respondents

					Your Ratios
Personnel—Salaries	31.8%	28.5%	25.2%— 40.8%	\$ 8,990,684	
Personnel—Benefits, Taxes, etc.	7.0%	6.2%	4.3%— 10.5%	2,360,637	
Travel Expenses	7.4%	4.8%	2.2%— 6.4%	1,799,316	
Occupancy	5.0%	4.2%	2.7%— 5.2%	1,594,630	
Communication	2.0%	1.8%	1.4%— 2.9%	527,430	
Postage/Freight	3.0%	3.3%	1.4%— 4.3%	955,854	
Printing	5.8%	3.9%	1.3%— 10.3%	1,962,867	
Computers & Data Processing	0.7%	0.5%	0.0%— 1.1%	189,765	
Office Equipment	1.1%	1.0%	0.4%— 1.4%	258,824	
Office Supplies	1.8%	1.3%	0.7%— 2.2%	451,603	
Outside Accounting	0.9%	0.6%	0.4%— 1.1%	184,270	
Outside Legal Fees	2.4%	0.7%	0.2%— 2.3%	793,633	
Other Consulting Fees	4.3%	1.6%	0.0%— 3.2%	1,326,279	
Cost of Sales	4.2%	0.0%	0.0%— 2.8%	2,810,901	
Federal & State Taxes	0.3%	0.0%	0.0%— 0.0%	37,305	
Insurance	0.8%	0.5%	0.3%— 0.9%	201,153	
Other Expenses	15.9%	12.5%	5.5%— 22.5%	4,102,670	
Total Expenses	94.2%	94.2%	88.1%— 99.7%	28,547,821	

EXPENSES BY FUNCTION: 18 Respondents

					Your Ratios
Executive & Administrative	39.6%	37.4%	25.0%— 55.9%	\$ 8,904,204	
Volunteers & Governance	2.4%	0.0%	0.0%— 3.2%	271,408	
Membership Promotion	8.9%	2.7%	0.9%— 17.9%	2,830,544	
Public Relations	4.5%	2.0%	0.0%— 7.4%	965,100	
Government Relations	6.9%	0.6%	0.0%— 13.7%	1,280,673	
Periodical Publications	3.5%	1.1%	0.1%— 5.9%	919,596	
Nonperiodical Publications	2.7%	0.0%	0.0%— 0.5%	3,337,570	
Conventions/Expositions	8.6%	6.5%	0.0%— 17.3%	2,765,672	
Education Programs	3.1%	0.0%	0.0%— 3.8%	837,767	
Certification/Accreditation	0.3%	0.0%	0.0%— 0.0%	204,618	
Group Insurance Programs	1.9%	0.0%	0.0%— 2.0%	200,538	
Other Programs	9.6%	3.2%	0.2%— 12.9%	3,917,580	
Total Expenses	92.1%	94.6%	87.6%— 99.8%	26,435,270	

NUMBER OF PERSONS ON STAFF

				Your Ratios
Full Time Professionals	8.9	5.5	3.0—13.5	
Full Time Clerical	8.0	3.0	1.5— 9.0	
Part Time Staff	1.9	0.0	0.0— 2.5	
Total	18.8	11.0	5.0—23.0	
Personnel Costs Per Staff Member	\$26,136	\$26,124	\$22,060—\$34,570	

Geographical Scope: All Membership Type: Corporate Associations in Wholesale or Retail Trade Budget Group: All

INCOME: 52 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	37.9%	26.4%	18.3%–60.9%	\$ 26,928,164	
Dues—Associate	3.5%	0.9%	0.0%–6.0%	2,323,423	
Dues—Other	1.0%	0.0%	0.0%–0.5%	880,429	
Initiation Fee	0.1%	0.0%	0.0%–0.0%	1,077,446	
Special Assessments	3.4%	0.0%	0.0%–0.0%	35,055,479	
Education Programs	2.9%	1.1%	0.0%–4.1%	3,314,283	
Conventions	10.0%	5.9%	0.0%–15.3%	5,731,149	
Expositions	10.6%	0.0%	0.0%–13.6%	15,782,896	
Certification/Accreditation	0.1%	0.0%	0.0%–0.0%	92,899	
Periodical—Advertising	2.5%	0.0%	0.0%–2.1%	4,147,328	
Periodical—Subscriptions	0.7%	0.0%	0.0%–0.1%	1,784,799	
Periodical—Other	0.8%	0.0%	0.0%–0.0%	508,105	
Nonperiodical Publications	1.7%	0.0%	0.0%–0.9%	5,360,707	
Group Insurance Programs	7.8%	0.0%	0.0%–7.0%	3,252,817	
Grants/Contracts	2.8%	0.0%	0.0%–0.0%	1,352,403	
Investments	6.1%	4.0%	2.0%–8.5%	5,822,973	
Other Income	7.9%	2.7%	0.1%–9.1%	57,456,429	
Total Income	100.0%	100.0%	100.0%–100.0%	170,871,729	

EXPENSES BY OBJECT: 52 Respondents

Personnel—Salaries	29.9%	28.6%	22.6%–37.0%	\$ 30,200,435	
Personnel—Benefits, Taxes, etc.	5.9%	5.5%	3.8%–8.0%	6,876,051	
Travel Expenses	4.7%	3.7%	2.2%–6.4%	5,383,624	
Occupancy	4.2%	4.2%	1.5%–5.1%	5,037,007	
Communication	2.0%	1.6%	1.2%–2.8%	5,667,742	
Postage/Freight	2.5%	2.3%	1.3%–3.3%	3,379,296	
Printing	5.2%	4.3%	1.1%–8.0%	9,790,535	
Computers & Data Processing	1.2%	0.6%	0.0%–1.3%	8,316,030	
Office Equipment	1.1%	1.0%	0.5%–1.5%	1,183,325	
Office Supplies	1.6%	1.4%	0.8%–2.2%	1,372,684	
Outside Accounting	1.0%	0.5%	0.4%–1.2%	599,870	
Outside Legal Fees	2.3%	0.6%	0.0%–2.2%	2,396,397	
Other Consulting Fees	2.7%	0.9%	0.0%–3.0%	2,478,242	
Cost of Sales	5.2%	0.0%	0.0%–3.7%	33,513,163	
Federal & State Taxes	0.3%	0.0%	0.0%–0.1%	185,321	
Insurance	1.0%	0.6%	0.3%–1.3%	634,280	
Other Expenses	21.5%	22.5%	7.1%–30.9%	41,890,179	
Total Expenses	92.2%	94.9%	87.7%–98.6%	158,904,181	

EXPENSES BY FUNCTION: 40 Respondents

Executive & Administrative	34.5%	32.5%	20.5%–46.4%	\$ 22,534,197	
Volunteers & Governance	2.0%	1.0%	0.0%–2.6%	2,282,613	
Membership Promotion	5.7%	2.4%	1.1%–5.8%	5,445,739	
Public Relations	4.4%	1.3%	0.0%–6.3%	25,955,186	
Government Relations	4.4%	0.9%	0.0%–7.4%	3,579,844	
Periodical Publications	5.0%	2.0%	0.3%–7.3%	5,869,225	
Nonperiodical Publications	1.6%	0.0%	0.0%–0.5%	3,565,731	
Conventions/Expositions	11.8%	7.3%	0.0%–19.1%	9,127,318	
Education Programs	3.9%	1.6%	0.0%–5.0%	4,891,066	
Certification/Accreditation	0.3%	0.0%	0.0%–0.0%	341,776	
Group Insurance Programs	3.3%	0.0%	0.0%–0.5%	747,565	
Other Programs	16.0%	11.4%	0.3%–23.3%	63,968,777	
Total Expenses	92.8%	94.2%	87.2%–98.5%	148,309,037	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	11.5	4.5	2.5–12.0	
Full Time Clerical	11.9	3.0	1.0–9.0	
Part Time Staff	2.7	0.0	0.0–2.0	
Total	26.1	8.5	5.0–25.0	
Personnel Costs Per Staff Member	\$28,416	\$28,186	\$22,148–\$35,471	

Geographical Scope: All
Membership Type: Corporate Associations in Service Industries
Budget Group: All

INCOME: 41 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	43.8%	43.0%	24.2%—59.5%	\$ 22,712,832	
Dues—Associate	3.8%	1.6%	0.0%—6.1%	1,171,488	
Dues—Other	1.2%	0.0%	0.0%—0.0%	373,419	
Initiation Fee	0.2%	0.0%	0.0%—0.0%	92,655	
Special Assessments	2.6%	0.0%	0.0%—0.0%	1,366,751	
Education Programs	6.3%	1.6%	0.0%—6.9%	2,637,573	
Conventions	9.1%	4.9%	0.0%—13.0%	3,945,071	
Expositions	11.2%	0.0%	0.0%—8.5%	21,068,384	
Certification/Accreditation	0.1%	0.0%	0.0%—0.0%	45,897	
Periodical—Advertising	1.9%	0.0%	0.0%—1.4%	1,172,767	
Periodical—Subscriptions	0.5%	0.0%	0.0%—0.1%	134,649	
Periodical—Other	0.9%	0.0%	0.0%—0.0%	1,100,849	
Nonperiodical Publications	2.4%	0.0%	0.0%—1.2%	5,036,461	
Group Insurance Programs	3.0%	0.0%	0.0%—1.4%	1,104,807	
Grants/Contracts	3.5%	0.0%	0.0%—0.0%	1,246,332	
Investments	5.1%	4.8%	2.0%—6.9%	3,786,896	
Other Income	4.4%	1.2%	0.0%—5.1%	2,054,674	
Total Income	100.0%	100.0%	100.0%—100.0%	69,051,505	

EXPENSES BY OBJECT: 41 Respondents

Personnel—Salaries	30.6%	29.0%	22.2%—37.7%	\$ 19,267,966	
Personnel—Benefits, Taxes, etc.	5.1%	4.9%	1.6%—7.6%	3,791,900	
Travel Expenses	4.8%	3.6%	2.2%—6.4%	2,454,772	
Occupancy	5.2%	4.2%	1.9%—5.8%	4,426,441	
Communication	1.9%	1.7%	1.2%—2.6%	1,010,982	
Postage/Freight	2.7%	2.7%	1.5%—3.7%	2,230,604	
Printing	5.7%	4.2%	1.3%—7.6%	4,676,308	
Computers & Data Processing	0.8%	0.5%	0.0%—1.2%	566,424	
Office Equipment	1.4%	1.1%	0.5%—2.0%	887,128	
Office Supplies	1.6%	1.2%	0.7%—2.2%	805,618	
Outside Accounting	1.1%	0.6%	0.4%—1.0%	381,188	
Outside Legal Fees	3.2%	0.3%	0.0%—1.3%	1,530,665	
Other Consulting Fees	2.8%	0.7%	0.0%—3.2%	1,902,312	
Cost of Sales	3.2%	0.0%	0.0%—1.9%	3,348,038	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	128,562	
Insurance	1.4%	0.4%	0.3%—0.8%	479,631	
Other Expenses	21.7%	20.9%	5.5%—35.1%	16,396,078	
Total Expenses	93.5%	95.1%	89.3%—98.7%	64,284,617	

EXPENSES BY FUNCTION: 35 Respondents

Executive & Administrative	34.7%	33.0%	22.4%—45.0%	\$ 16,694,859	
Volunteers & Governance	2.4%	0.0%	0.0%—2.6%	658,244	
Membership Promotion	6.3%	4.0%	0.3%—7.9%	2,043,969	
Public Relations	3.8%	1.1%	0.0%—5.7%	1,585,257	
Government Relations	4.5%	0.7%	0.0%—6.5%	1,831,181	
Periodical Publications	4.0%	1.1%	0.0%—3.8%	1,909,245	
Nonperiodical Publications	2.5%	0.0%	0.0%—2.2%	3,829,970	
Conventions/Expositions	11.5%	7.4%	0.0%—19.7%	12,337,518	
Education Programs	6.6%	2.5%	0.0%—6.8%	2,877,912	
Certification/Accreditation	0.2%	0.0%	0.0%—0.0%	239,743	
Group Insurance Programs	2.7%	0.0%	0.0%—0.0%	1,008,885	
Other Programs	15.5%	11.4%	1.0%—29.8%	14,246,111	
Total Expenses	94.5%	96.1%	90.4%—99.5%	59,262,894	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	9.7	5.0	2.0—13.0	
Full Time Clerical	8.4	2.5	0.0—7.5	
Part Time Staff	1.4	0.0	0.0—1.5	
Total	19.5	9.0	5.0—24.5	
Personnel Costs Per Staff Member	\$27,172	\$29,247	\$22,148—\$33,487	

Geographical Scope: All
Membership Type: Individual Associations in Legal Professions
Budget Group: All

INCOME: 21 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	44.5%	42.8%	38.3%—58.9%	\$ 21,611,660	
Dues—Associate	0.4%	0.0%	0.0%—0.0%	122,702	
Dues—Other	1.6%	0.0%	0.0%—2.2%	734,193	
Initiation Fee	1.1%	0.0%	0.0%—0.0%	360,133	
Special Assessments	0.3%	0.0%	0.0%—0.0%	68,745	
Education Programs	14.6%	10.7%	0.4%—27.3%	7,881,658	
Conventions	7.7%	3.8%	1.8%—10.3%	3,506,819	
Expositions	2.0%	0.6%	0.0%—0.9%	950,229	
Certification/Accreditation	4.8%	0.0%	0.0%—0.6%	1,588,640	
Periodical—Advertising	4.8%	4.0%	1.8%—6.3%	2,785,945	
Periodical—Subscriptions	2.0%	0.3%	0.1%—1.8%	983,758	
Periodical—Other	0.9%	0.0%	0.0%—1.0%	606,042	
Nonperiodical Publications	2.5%	0.4%	0.0%—2.9%	1,352,438	
Group Insurance Programs	0.4%	0.0%	0.0%—0.0%	71,140	
Grants/Contracts	0.9%	0.0%	0.0%—0.8%	248,161	
Investments	5.0%	4.1%	3.4%—6.8%	2,720,869	
Other Income	6.4%	3.5%	0.9%—8.5%	2,983,988	
Total Income	100.0%	100.0%	100.0%—100.0%	48,577,120	

EXPENSES BY OBJECT: 21 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Personnel—Salaries	28.6%	28.6%	24.2%—32.1%	\$ 13,175,584	
Personnel—Benefits, Taxes, etc.	5.5%	5.7%	4.4%—6.3%	2,838,414	
Travel Expenses	5.3%	3.5%	2.1%—5.4%	2,879,966	
Occupancy	6.0%	4.9%	3.5%—7.4%	2,524,413	
Communication	1.4%	1.5%	0.9%—1.7%	708,113	
Postage/Freight	3.6%	3.4%	1.8%—4.0%	1,885,476	
Printing	11.2%	11.7%	8.1%—15.2%	5,131,977	
Computers & Data Processing	1.3%	0.9%	0.6%—1.9%	721,924	
Office Equipment	1.1%	0.9%	0.5%—1.6%	557,842	
Office Supplies	1.4%	1.6%	0.7%—2.0%	616,997	
Outside Accounting	0.7%	0.6%	0.3%—0.9%	228,139	
Outside Legal Fees	0.4%	0.0%	0.0%—0.4%	196,336	
Other Consulting Fees	2.8%	0.6%	0.2%—2.1%	1,192,343	
Cost of Sales	3.5%	0.0%	0.0%—3.9%	2,253,000	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	87,600	
Insurance	0.4%	0.4%	0.3%—0.6%	193,763	
Other Expenses	20.9%	19.1%	8.0%—30.7%	11,190,558	
Total Expenses	94.2%	95.8%	92.6%—97.5%	46,382,445	

EXPENSES BY FUNCTION: 17 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Executive & Administrative	27.6%	25.4%	17.4%—36.1%	\$ 7,715,628	
Volunteers & Governance	5.1%	4.0%	1.0%—6.3%	1,398,498	
Membership Promotion	3.4%	2.4%	2.0%—4.2%	1,112,268	
Public Relations	2.4%	1.0%	0.0%—2.6%	656,328	
Government Relations	2.4%	0.0%	0.0%—2.9%	856,249	
Periodical Publications	14.0%	12.6%	9.1%—18.0%	5,086,345	
Nonperiodical Publications	3.0%	0.7%	0.0%—5.2%	1,253,211	
Conventions/Expositions	8.7%	7.4%	4.5%—10.8%	3,335,491	
Education Programs	13.5%	8.3%	2.1%—24.3%	7,527,182	
Certification/Accreditation	3.2%	0.0%	0.0%—2.8%	2,433,873	
Group Insurance Programs	0.2%	0.0%	0.0%—0.0%	26,131	
Other Programs	11.8%	10.9%	1.9%—17.0%	6,821,385	
Total Expenses	95.3%	95.8%	93.0%—97.5%	38,222,589	

NUMBER OF PERSONS ON STAFF

	Average	Median	Midrange	Your Ratios
Full Time Professionals	12.5	9.0	4.0—15.0	
Full Time Clerical	16.8	8.0	4.0—22.0	
Part Time Staff	4.0	2.0	1.0—5.0	
Total	33.2	18.0	12.0—50.0	
Personnel Costs Per Staff Member	\$22,897	\$24,648	\$19,379—\$27,402	

Geographical Scope: All
Membership Type: Individual Associations in Medical Professions
Budget Group: All

INCOME: 56 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	46.3%	47.6%	32.6%–64.0%	\$ 99,850,364	
Dues—Associate	0.5%	0.0%	0.0%–0.0%	511,769	
Dues—Other	0.8%	0.0%	0.0%–0.2%	1,794,869	
Initiation Fee	0.2%	0.0%	0.0%–0.0%	370,988	
Special Assessments	1.9%	0.0%	0.0%–0.0%	3,923,853	
Education Programs	5.5%	0.8%	0.0%–6.8%	9,546,181	
Conventions	5.9%	0.5%	0.0%–8.5%	6,849,160	
Expositions	3.5%	0.0%	0.0%–4.1%	6,332,077	
Certification/Accreditation	0.3%	0.0%	0.0%–0.0%	3,933,395	
Periodical—Advertising	5.6%	2.9%	0.1%–7.5%	35,985,750	
Periodical—Subscriptions	3.1%	0.1%	0.0%–3.3%	9,590,892	
Periodical—Other	1.0%	0.0%	0.0%–0.1%	1,700,364	
Nonperiodical Publications	2.3%	0.0%	0.0%–1.6%	9,063,223	
Group Insurance Programs	0.9%	0.0%	0.0%–0.1%	1,605,665	
Grants/Contracts	1.3%	0.0%	0.0%–0.8%	3,135,907	
Investments	8.0%	6.1%	4.6%–10.4%	26,476,541	
Other Income	12.8%	3.8%	0.7%–11.7%	15,632,066	
Total Income	100.0%	100.0%	100.0%–100.0%	236,303,064	

EXPENSES BY OBJECT: 55 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Personnel—Salaries	29.3%	28.7%	20.7%–33.0%	\$ 62,628,765	
Personnel—Benefits, Taxes, etc.	5.2%	5.2%	3.5%–6.8%	14,451,955	
Travel Expenses	4.6%	3.9%	1.6%–6.8%	18,507,063	
Occupancy	4.7%	4.4%	2.3%–6.3%	13,152,835	
Communication	1.6%	1.4%	0.9%–2.0%	2,524,437	
Postage/Freight	2.7%	2.3%	1.6%–3.3%	6,313,066	
Printing	7.1%	4.8%	1.4%–10.2%	29,177,548	
Computers & Data Processing	0.9%	0.6%	0.0%–1.4%	3,221,335	
Office Equipment	1.2%	0.9%	0.5%–1.6%	1,937,038	
Office Supplies	1.6%	1.4%	0.8%–2.1%	3,465,797	
Outside Accounting	0.7%	0.4%	0.3%–0.8%	860,676	
Outside Legal Fees	1.9%	0.6%	0.2%–1.9%	3,336,534	
Other Consulting Fees	3.1%	0.2%	0.0%–4.2%	9,964,483	
Cost of Sales	3.3%	0.0%	0.0%–0.9%	7,703,487	
Federal & State Taxes	0.3%	0.0%	0.0%–0.0%	323,057	
Insurance	0.9%	0.5%	0.3%–1.3%	1,089,885	
Other Expenses	24.3%	22.4%	11.3%–35.1%	43,423,559	
Total Expenses	93.4%	94.5%	85.6%–99.0%	222,081,520	

EXPENSES BY FUNCTION: 42 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Executive & Administrative	30.2%	27.8%	15.6%–37.9%	\$ 54,150,743	
Volunteers & Governance	4.7%	3.9%	0.0%–8.7%	5,566,552	
Membership Promotion	3.9%	2.8%	0.6%–5.2%	9,686,275	
Public Relations	5.4%	2.1%	0.7%–5.6%	11,158,466	
Government Relations	3.7%	1.1%	0.0%–6.3%	8,048,314	
Periodical Publications	12.5%	9.5%	6.1%–17.5%	45,520,274	
Nonperiodical Publications	1.5%	0.0%	0.0%–1.6%	3,780,951	
Conventions/Expositions	9.2%	6.0%	1.3%–13.2%	11,749,414	
Education Programs	6.7%	1.5%	0.0%–8.7%	14,547,366	
Certification/Accreditation	1.5%	0.0%	0.0%–0.2%	4,132,296	
Group Insurance Programs	1.3%	0.0%	0.0%–0.1%	1,069,775	
Other Programs	12.9%	9.8%	2.1%–19.3%	42,042,557	
Total Expenses	93.5%	94.7%	87.0%–99.7%	211,452,983	

NUMBER OF PERSONS ON STAFF

	Average	Median	Midrange	Your Ratios
Full Time Professionals	20.9	5.0	2.0–15.0	
Full Time Clerical	18.1	6.0	2.0–14.0	
Part Time Staff	2.2	1.0	0.0–3.0	
Total	41.2	14.0	5.0–36.0	
Personnel Costs Per Staff Member	\$26,040	\$26,600	\$21,245–\$29,602	

Geographical Scope: All
Membership Type: Individual Associations in Educational Professions
Budget Group: All

INCOME: 25 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	38.6%	30.1%	22.3%—58.0%	\$ 31,822,310	
Dues—Associate	0.4%	0.0%	0.0%—0.1%	241,452	
Dues—Other	3.2%	0.2%	0.0%—2.9%	2,407,976	
Initiation Fee	0.5%	0.0%	0.0%—0.0%	237,162	
Special Assessments	0.3%	0.0%	0.0%—0.0%	42,114	
Education Programs	7.5%	2.6%	0.0%—5.8%	4,032,003	
Conventions	14.2%	11.4%	0.5%—22.1%	7,181,983	
Expositions	3.9%	0.0%	0.0%—2.7%	2,890,537	
Certification/Accreditation	2.1%	0.0%	0.0%—0.8%	1,697,757	
Periodical—Advertising	5.2%	1.5%	0.0%—5.4%	4,097,127	
Periodical—Subscriptions	2.7%	0.0%	0.0%—2.7%	1,496,763	
Periodical—Other	0.4%	0.0%	0.0%—0.0%	418,948	
Nonperiodical Publications	2.1%	0.0%	0.0%—3.0%	1,769,853	
Group Insurance Programs	0.0%	0.0%	0.0%—0.0%	24,385	
Grants/Contracts	3.2%	0.0%	0.0%—1.8%	921,546	
Investments	4.6%	3.8%	3.0%—5.9%	3,387,890	
Other Income	10.9%	4.2%	0.3%—7.9%	8,565,305	
Total Income	100.0%	100.0%	100.0%—100.0%	71,235,111	

EXPENSES BY OBJECT: 24 Respondents

Personnel—Salaries	28.9%	27.8%	23.9%—33.8%	\$ 21,280,360	
Personnel—Benefits, Taxes, etc.	5.6%	5.2%	3.8%—6.6%	4,920,880	
Travel Expenses	6.0%	4.3%	3.5%—7.5%	4,920,122	
Occupancy	5.0%	5.1%	3.1%—6.9%	3,370,754	
Communication	1.5%	1.5%	1.1%—2.0%	1,043,096	
Postage/Freight	3.9%	3.7%	2.4%—5.2%	2,574,835	
Printing	9.2%	9.9%	3.7%—14.3%	6,062,872	
Computers & Data Processing	1.6%	1.4%	0.8%—2.4%	1,210,254	
Office Equipment	1.8%	1.2%	0.6%—1.9%	1,544,452	
Office Supplies	1.3%	1.5%	0.9%—1.7%	892,243	
Outside Accounting	0.6%	0.5%	0.3%—0.8%	275,208	
Outside Legal Fees	0.8%	0.2%	0.1%—0.8%	1,247,331	
Other Consulting Fees	2.5%	0.3%	0.0%—2.6%	3,300,804	
Cost of Sales	4.3%	0.0%	0.0%—2.8%	2,331,110	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	69,080	
Insurance	0.6%	0.5%	0.3%—0.7%	339,193	
Other Expenses	22.1%	21.7%	11.3%—30.3%	12,863,677	
Total Expenses	96.0%	96.9%	92.1%—100.7%	68,246,271	

EXPENSES BY FUNCTION: 21 Respondents

Executive & Administrative	30.1%	24.9%	17.5%—31.1%	\$ 15,215,083	
Volunteers & Governance	5.4%	4.0%	2.2%—6.2%	2,830,147	
Membership Promotion	5.5%	4.6%	2.1%—8.4%	5,868,602	
Public Relations	2.6%	1.6%	0.0%—2.3%	1,754,289	
Government Relations	1.7%	0.0%	0.0%—1.7%	2,062,688	
Periodical Publications	14.3%	14.9%	5.4%—23.0%	9,011,369	
Nonperiodical Publications	2.3%	0.0%	0.0%—3.4%	1,055,238	
Conventions/Expositions	9.7%	8.5%	1.7%—17.1%	5,583,273	
Education Programs	8.7%	4.1%	0.3%—13.7%	7,589,695	
Certification/Accreditation	2.0%	0.0%	0.0%—2.8%	1,425,885	
Group Insurance Programs	0.2%	0.0%	0.0%—0.0%	102,043	
Other Programs	13.1%	6.1%	1.7%—13.9%	12,311,380	
Total Expenses	95.5%	96.6%	92.0%—100.0%	64,809,692	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	14.8	4.0	2.0—25.5	
Full Time Clerical	16.0	6.5	3.0—23.0	
Part Time Staff	1.8	0.5	0.0—2.0	
Total	32.6	12.0	7.5—62.5	
Personnel Costs Per Staff Member	\$24,640	\$25,632	\$22,587—\$28,131	

Geographical Scope: All
Membership Type: Individual Associations in Business Professions
Budget Group: All

INCOME: 33 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	39.7%	38.9%	20.9%—53.1%	\$ 20,443,057	
Dues—Associate	1.5%	0.0%	0.0%—0.9%	743,071	
Dues—Other	1.4%	0.0%	0.0%—0.8%	2,666,930	
Initiation Fee	1.2%	0.0%	0.0%—0.0%	602,302	
Special Assessments	0.3%	0.0%	0.0%—0.0%	264,100	
Education Programs	17.3%	4.7%	0.8%—24.6%	18,374,841	
Conventions	9.6%	7.5%	0.8%—12.8%	8,596,508	
Expositions	1.1%	0.0%	0.0%—0.9%	486,260	
Certification/Accreditation	1.9%	0.0%	0.0%—0.0%	1,138,557	
Periodical—Advertising	3.0%	1.2%	0.0%—3.6%	2,597,108	
Periodical—Subscriptions	3.2%	0.0%	0.0%—2.1%	5,727,544	
Periodical—Other	0.6%	0.0%	0.0%—0.0%	1,470,341	
Nonperiodical Publications	1.6%	0.0%	0.0%—1.0%	1,538,572	
Group Insurance Programs	0.4%	0.0%	0.0%—0.0%	75,270	
Grants/Contracts	0.2%	0.0%	0.0%—0.0%	259,086	
Investments	4.6%	4.4%	2.3%—6.8%	3,062,664	
Other Income	12.4%	4.5%	1.1%—12.5%	9,470,741	
Total Income	100.0%	100.0%	100.0%—100.0%	77,516,952	

EXPENSES BY OBJECT: 33 Respondents

Personnel—Salaries	25.3%	25.2%	21.6%—29.9%	\$ 17,584,605	
Personnel—Benefits, Taxes, etc.	4.4%	4.7%	2.7%—5.7%	3,273,974	
Travel Expenses	5.9%	4.4%	2.7%—8.9%	3,866,121	
Occupancy	4.4%	4.4%	2.4%—6.3%	3,491,010	
Communication	1.8%	1.3%	1.1%—1.9%	1,013,326	
Postage/Freight	3.6%	3.0%	2.3%—4.4%	2,671,764	
Printing	7.1%	5.3%	3.5%—10.4%	4,525,925	
Computers & Data Processing	1.8%	1.6%	0.7%—2.3%	1,500,781	
Office Equipment	1.5%	1.4%	0.5%—2.0%	1,123,949	
Office Supplies	2.1%	1.9%	1.0%—2.7%	1,240,499	
Outside Accounting	0.6%	0.4%	0.3%—0.7%	342,867	
Outside Legal Fees	0.9%	0.6%	0.2%—1.2%	569,929	
Other Consulting Fees	1.6%	0.6%	0.0%—2.0%	2,108,734	
Cost of Sales	5.0%	0.0%	0.0%—3.0%	9,604,074	
Federal & State Taxes	0.2%	0.0%	0.0%—0.1%	142,980	
Insurance	0.5%	0.4%	0.2%—0.7%	229,067	
Other Expenses	24.3%	23.5%	14.8%—31.0%	18,848,337	
Total Expenses	91.1%	92.9%	87.0%—99.0%	72,137,942	

EXPENSES BY FUNCTION: 29 Respondents

Executive & Administrative	30.1%	29.8%	17.8%—44.3%	\$ 16,707,450	
Volunteers & Governance	3.1%	0.9%	0.0%—5.2%	2,177,481	
Membership Promotion	6.1%	2.6%	1.0%—7.3%	4,550,315	
Public Relations	1.7%	0.1%	0.0%—1.6%	1,260,028	
Government Relations	1.4%	0.0%	0.0%—0.9%	365,677	
Periodical Publications	9.2%	4.8%	0.9%—16.2%	10,065,126	
Nonperiodical Publications	1.7%	0.2%	0.0%—2.0%	843,824	
Conventions/Expositions	11.1%	8.0%	2.2%—17.9%	8,254,179	
Education Programs	17.4%	7.6%	0.4%—26.6%	16,916,010	
Certification/Accreditation	1.9%	0.0%	0.0%—2.8%	1,352,927	
Group Insurance Programs	0.0%	0.0%	0.0%—0.0%	2,651	
Other Programs	10.3%	5.0%	0.4%—17.1%	9,107,144	
Total Expenses	94.0%	93.6%	88.4%—99.9%	71,602,812	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	10.0	5.0	3.0—12.0	
Full Time Clerical	12.5	4.0	2.0—19.0	
Part Time Staff	1.7	1.0	0.0—2.0	
Total	24.2	13.0	5.0—32.0	
Personnel Costs Per Staff Member	\$25,579	\$22,953	\$18,390—\$27,648	

TABLE 24

Geographical Scope: All Membership Type: Individual Associations in Technical Professions Budget Group: All

INCOME: 25 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	26.2%	27.9%	15.4%—34.6%	\$ 18,572,758	
Dues—Associate	1.5%	0.0%	0.0%—1.6%	1,095,602	
Dues—Other	0.6%	0.0%	0.0%—0.6%	584,960	
Initiation Fee	0.9%	0.2%	0.0%—0.7%	350,707	
Special Assessments	0.6%	0.0%	0.0%—0.0%	816,587	
Education Programs	5.1%	1.8%	0.0%—5.9%	5,012,982	
Conventions	14.3%	15.6%	7.0%—19.4%	12,022,446	
Expositions	6.7%	3.8%	0.6%—9.1%	5,049,657	
Certification/Accreditation	3.1%	0.0%	0.0%—1.5%	5,954,765	
Periodical—Advertising	8.7%	6.3%	2.6%—13.8%	12,476,287	
Periodical—Subscriptions	8.4%	4.6%	0.5%—14.1%	11,316,649	
Periodical—Other	2.6%	0.0%	0.0%—0.8%	8,651,515	
Nonperiodical Publications	6.8%	3.1%	0.0%—12.1%	10,738,438	
Group Insurance Programs	0.0%	0.0%	0.0%—0.0%	18,976	
Grants/Contracts	3.0%	0.0%	0.0%—0.4%	1,353,015	
Investments	6.6%	4.6%	3.0%—6.5%	6,886,742	
Other Income	4.9%	3.0%	0.9%—5.7%	3,109,961	
Total Income	100.0%	100.0%	100.0%—100.0%	104,012,047	

EXPENSES BY OBJECT: 25 Respondents

Personnel—Salaries	24.3%	24.5%	21.5%—28.4%	\$ 26,234,581	
Personnel—Benefits, Taxes, etc.	4.4%	4.6%	3.7%—5.6%	5,107,529	
Travel Expenses	4.2%	3.4%	1.9%—5.1%	4,281,723	
Occupancy	5.4%	4.7%	3.6%—6.1%	4,457,583	
Communication	1.2%	1.2%	0.9%—1.6%	1,262,704	
Postage/Freight	3.7%	3.5%	1.7%—4.9%	3,613,761	
Printing	12.2%	13.0%	6.6%—19.6%	10,434,178	
Computers & Data Processing	2.0%	1.6%	0.8%—2.9%	2,168,318	
Office Equipment	1.2%	1.1%	0.5%—1.6%	1,492,384	
Office Supplies	1.3%	1.3%	0.8%—1.9%	1,281,742	
Outside Accounting	0.5%	0.4%	0.2%—0.6%	335,967	
Outside Legal Fees	0.3%	0.3%	0.1%—0.6%	380,830	
Other Consulting Fees	1.4%	0.6%	0.0%—1.5%	924,333	
Cost of Sales	10.7%	1.6%	0.0%—13.8%	18,114,170	
Federal & State Taxes	0.4%	0.0%	0.0%—0.0%	112,851	
Insurance	0.4%	0.4%	0.2%—0.5%	293,171	
Other Expenses	20.6%	21.1%	8.0%—31.2%	21,543,802	
Total Expenses	94.2%	95.1%	89.8%—100.0%	102,039,627	

EXPENSES BY FUNCTION: 21 Respondents

Executive & Administrative	21.8%	19.0%	17.1%—25.5%	\$ 16,993,542	
Volunteers & Governance	2.0%	1.1%	0.0%—4.0%	1,930,538	
Membership Promotion	5.8%	5.3%	1.8%—8.7%	7,605,468	
Public Relations	0.7%	0.0%	0.0%—0.9%	1,077,117	
Government Relations	1.3%	0.0%	0.0%—0.1%	814,357	
Periodical Publications	22.0%	23.0%	11.0%—27.0%	24,505,365	
Nonperiodical Publications	6.4%	3.7%	0.0%—8.3%	7,376,849	
Conventions/Expositions	14.0%	15.0%	6.3%—18.5%	12,339,195	
Education Programs	4.1%	1.8%	0.3%—6.4%	4,177,894	
Certification/Accreditation	6.4%	0.0%	0.0%—2.8%	4,887,593	
Group Insurance Programs	0.1%	0.0%	0.0%—0.0%	9,280	
Other Programs	9.3%	5.0%	0.0%—12.4%	10,685,330	
Total Expenses	93.8%	95.1%	89.8%—100.0%	92,402,528	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	18.7	6.0	3.0—26.0	
Full Time Clerical	26.1	6.0	3.0—32.0	
Part Time Staff	2.4	1.0	0.0—2.0	
Total	47.2	19.0	8.0—69.0	
Personnel Costs Per Staff Member	\$25,268	\$23,509	\$22,500—\$28,631	

Geographical Scope: All
Membership Type: Individual Fraternal/Recreational Associations
Budget Group: All

INCOME: 21 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	32.0%	21.2%	17.3%—50.5%	\$ 9,356,833	
Dues—Associate	1.2%	0.0%	0.0%—0.0%	139,948	
Dues—Other	4.9%	0.0%	0.0%—3.2%	1,502,201	
Initiation Fee	13.2%	0.4%	0.0%—22.4%	2,212,503	
Special Assessments	1.1%	0.0%	0.0%—0.3%	164,624	
Education Programs	1.7%	0.0%	0.0%—0.4%	563,713	
Conventions	6.1%	1.3%	0.0%—9.5%	954,794	
Expositions	0.3%	0.0%	0.0%—0.0%	176,430	
Certification/Accreditation	0.4%	0.0%	0.0%—0.0%	54,186	
Periodical—Advertising	2.2%	0.0%	0.0%—2.7%	580,419	
Periodical—Subscriptions	2.4%	0.0%	0.0%—0.8%	1,128,710	
Periodical—Other	0.2%	0.0%	0.0%—0.0%	78,979	
Nonperiodical Publications	3.8%	0.0%	0.0%—0.0%	789,416	
Group Insurance Programs	2.2%	0.0%	0.0%—0.2%	986,633	
Grants/Contracts	3.6%	0.0%	0.0%—0.0%	2,166,177	
Investments	10.6%	8.8%	3.8%—11.9%	3,459,291	
Other Income	14.3%	6.0%	0.4%—20.0%	6,886,628	
Total Income	100.0%	100.0%	100.0%—100.0%	31,201,485	

EXPENSES BY OBJECT: 19 Respondents

Personnel—Salaries	27.8%	29.9%	24.0%—32.6%	\$ 8,859,981	
Personnel—Benefits, Taxes, etc.	4.2%	4.9%	1.8%—5.9%	1,593,664	
Travel Expenses	7.8%	8.6%	2.8%—10.5%	1,979,047	
Occupancy	4.5%	2.9%	1.3%—4.0%	1,207,194	
Communication	2.3%	1.6%	1.3%—1.8%	611,097	
Postage/Freight	3.5%	2.7%	2.0%—5.0%	981,720	
Printing	6.2%	6.2%	3.0%—9.2%	1,652,100	
Computers & Data Processing	1.7%	1.7%	0.5%—2.5%	572,604	
Office Equipment	1.3%	1.0%	0.4%—2.1%	362,326	
Office Supplies	1.4%	1.3%	0.6%—1.8%	316,285	
Outside Accounting	1.4%	1.0%	0.8%—1.3%	315,723	
Outside Legal Fees	1.2%	0.3%	0.0%—1.0%	297,915	
Other Consulting Fees	0.5%	0.0%	0.0%—1.1%	198,116	
Cost of Sales	7.3%	4.3%	0.0%—9.9%	1,149,613	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	28,591	
Insurance	1.7%	1.1%	0.6%—1.8%	414,872	
Other Expenses	18.8%	18.9%	7.6%—28.9%	6,835,237	
Total Expenses	91.9%	94.3%	86.6%—99.2%	27,376,085	

EXPENSES BY FUNCTION: 16 Respondents

Executive & Administrative	25.1%	22.3%	10.9%—36.2%	\$ 6,056,056	
Volunteers & Governance	3.5%	4.0%	0.6%—5.8%	878,710	
Membership Promotion	7.9%	5.3%	2.4%—9.2%	3,249,162	
Public Relations	3.7%	0.2%	0.0%—2.7%	1,061,910	
Government Relations	0.5%	0.0%	0.0%—0.0%	252,797	
Periodical Publications	10.5%	10.1%	4.8%—15.6%	2,273,455	
Nonperiodical Publications	5.1%	0.0%	0.0%—2.0%	1,051,998	
Conventions/Expositions	5.9%	2.4%	0.0%—7.4%	882,481	
Education Programs	10.5%	4.3%	0.0%—11.1%	2,259,749	
Certification/Accreditation	0.5%	0.0%	0.0%—0.0%	88,385	
Group Insurance Programs	0.6%	0.0%	0.0%—0.6%	122,587	
Other Programs	19.4%	8.5%	1.5%—32.6%	7,454,701	
Total Expenses	93.3%	95.0%	88.9%—100.0%	25,631,991	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	11.5	7.0	3.0—11.0	
Full Time Clerical	10.2	8.0	4.0—14.0	
Part Time Staff	2.1	1.0	0.0—2.0	
Total	23.9	14.0	9.0—29.0	
Personnel Costs Per Staff Member	\$17,389	\$18,721	\$11,285—\$24,118	

Geographical Scope: All
Membership Type: All
Budget Group: Less than \$250,000

INCOME: 92 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	50.7%	55.6%	26.2%–75.9%	\$ 7,595,836	
Dues—Associate	3.4%	0.0%	0.0%–4.6%	495,751	
Dues—Other	1.2%	0.0%	0.0%–0.0%	181,375	
Initiation Fee	0.5%	0.0%	0.0%–0.0%	69,864	
Special Assessments	2.4%	0.0%	0.0%–0.0%	336,172	
Education Programs	5.4%	0.0%	0.0%–4.7%	818,472	
Conventions	11.2%	3.6%	0.0%–18.4%	1,624,924	
Expositions	2.9%	0.0%	0.0%–0.0%	492,627	
Certification/Accreditation	2.2%	0.0%	0.0%–0.0%	229,765	
Periodical—Advertising	1.6%	0.0%	0.0%–1.3%	244,608	
Periodical—Subscriptions	0.1%	0.0%	0.0%–0.0%	7,622	
Periodical—Other	0.2%	0.0%	0.0%–0.0%	25,450	
Nonperiodical Publications	1.1%	0.0%	0.0%–0.4%	185,289	
Group Insurance Programs	2.2%	0.0%	0.0%–0.0%	398,035	
Grants/Contracts	3.1%	0.0%	0.0%–0.0%	515,728	
Investments	5.8%	3.5%	1.8%–6.4%	806,111	
Other Income	5.8%	0.6%	0.0%–5.5%	704,650	
Total Income	100.0%	100.0%	100.0%–100.0%	14,732,279	

EXPENSES BY OBJECT: 90 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Personnel—Salaries	35.8%	34.7%	26.1%–43.7%	\$ 5,001,935	
Personnel—Benefits, Taxes, etc.	5.3%	3.9%	1.6%–9.2%	811,781	
Travel Expenses	5.8%	4.4%	2.2%–8.5%	790,183	
Occupancy	4.0%	3.2%	0.3%–5.6%	579,686	
Communication	2.9%	2.3%	1.5%–3.3%	350,367	
Postage/Freight	2.8%	2.3%	1.6%–3.3%	373,750	
Printing	5.6%	3.4%	1.7%–7.7%	798,571	
Computers & Data Processing	0.7%	0.0%	0.0%–0.9%	92,909	
Office Equipment	1.0%	0.3%	0.0%–1.4%	145,764	
Office Supplies	2.1%	1.6%	1.1%–2.4%	278,963	
Outside Accounting	1.2%	0.9%	0.4%–1.5%	163,609	
Outside Legal Fees	2.6%	0.5%	0.0%–2.5%	404,324	
Other Consulting Fees	2.3%	0.0%	0.0%–1.9%	315,121	
Cost of Sales	1.9%	0.0%	0.0%–0.0%	290,405	
Federal & State Taxes	0.5%	0.0%	0.0%–0.1%	66,261	
Insurance	1.5%	0.9%	0.3%–1.7%	227,029	
Other Expenses	20.5%	18.1%	5.3%–32.3%	3,096,690	
Total Expenses	96.4%	96.0%	89.3%–104.1%	13,787,348	

EXPENSES BY FUNCTION: 57 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Executive & Administrative	45.1%	47.5%	31.1%–58.5%	\$ 4,052,830	
Volunteers & Governance	2.9%	0.5%	0.0%–3.7%	282,355	
Membership Promotion	3.5%	1.1%	0.2%–3.8%	317,612	
Public Relations	3.7%	1.1%	0.0%–6.3%	349,499	
Government Relations	5.4%	0.4%	0.0%–4.9%	550,497	
Periodical Publications	5.1%	2.4%	0.0%–7.4%	473,539	
Nonperiodical Publications	1.7%	0.0%	0.0%–1.1%	146,708	
Conventions/Expositions	12.5%	7.5%	1.3%–21.4%	1,059,554	
Education Programs	6.3%	0.0%	0.0%–5.9%	607,274	
Certification/Accreditation	1.6%	0.0%	0.0%–0.0%	111,385	
Group Insurance Programs	2.2%	0.0%	0.0%–0.8%	242,743	
Other Programs	8.4%	3.7%	0.0%–10.0%	778,279	
Total Expenses	98.4%	96.7%	90.3%–105.7%	8,972,275	

NUMBER OF PERSONS ON STAFF

	Average	Median	Midrange	Your Ratios
Full Time Professionals	1.2	1.0	1.0–2.0	
Full Time Clerical	0.9	1.0	0.0–1.0	
Part Time Staff	0.5	0.0	0.0–1.0	
Total	2.7	2.0	2.0–4.0	
Personnel Costs Per Staff Member	\$21,710	\$20,375	\$13,055–\$30,113	

Geographical Scope: All
Membership Type: All
Budget Group: Between \$250,000 and \$499,999

INCOME: 105 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	46.3%	46.9%	27.7%—62.4%	\$ 17,604,453	
Dues—Associate	4.8%	1.6%	0.0%—6.1%	1,829,818	
Dues—Other	1.7%	0.0%	0.0%—0.5%	600,311	
Initiation Fee	1.0%	0.0%	0.0%—0.0%	291,095	
Special Assessments	2.8%	0.0%	0.0%—0.0%	1,122,959	
Education Programs	4.6%	0.5%	0.0%—6.2%	1,785,478	
Conventions	9.5%	6.8%	0.0%—13.5%	3,705,158	
Expositions	3.7%	0.0%	0.0%—4.0%	1,337,081	
Certification/Accreditation	0.4%	0.0%	0.0%—0.0%	146,417	
Periodical—Advertising	2.5%	0.1%	0.0%—2.6%	909,105	
Periodical—Subscriptions	0.9%	0.0%	0.0%—0.0%	346,626	
Periodical—Other	0.6%	0.0%	0.0%—0.0%	240,874	
Nonperiodical Publications	0.9%	0.0%	0.0%—0.0%	397,766	
Group Insurance Programs	4.9%	0.0%	0.0%—1.7%	2,075,025	
Grants/Contracts	2.3%	0.0%	0.0%—0.0%	823,055	
Investments	6.7%	5.5%	3.2%—8.7%	2,535,613	
Other Income	6.5%	1.4%	0.0%—5.4%	2,486,962	
Total Income	100.0%	100.0%	100.0%—100.0%	38,237,796	

EXPENSES BY OBJECT: 105 Respondents

Personnel—Salaries	30.9%	30.7%	24.1%—37.1%	\$ 11,765,863	
Personnel—Benefits, Taxes, etc.	5.5%	5.3%	3.1%—7.4%	2,088,821	
Travel Expenses	5.8%	3.9%	2.5%—8.3%	2,239,455	
Occupancy	4.5%	4.2%	2.3%—6.0%	1,716,439	
Communication	2.0%	1.7%	1.3%—2.3%	786,306	
Postage/Freight	2.7%	2.3%	1.7%—3.3%	1,025,298	
Printing	5.1%	2.6%	1.1%—7.2%	1,911,931	
Computers & Data Processing	1.2%	0.6%	0.0%—1.7%	473,247	
Office Equipment	1.4%	1.0%	0.2%—2.0%	545,389	
Office Supplies	2.1%	1.7%	1.1%—2.7%	842,180	
Outside Accounting	1.0%	0.9%	0.6%—1.2%	393,602	
Outside Legal Fees	2.3%	0.5%	0.0%—1.9%	981,056	
Other Consulting Fees	2.8%	0.5%	0.0%—4.2%	1,095,283	
Cost of Sales	1.8%	0.0%	0.0%—0.0%	669,506	
Federal & State Taxes	0.5%	0.0%	0.0%—0.3%	187,629	
Insurance	1.2%	0.6%	0.4%—1.2%	480,615	
Other Expenses	18.8%	16.0%	7.5%—27.8%	7,161,975	
Total Expenses	89.8%	93.5%	83.0%—100.0%	34,364,595	

EXPENSES BY FUNCTION: 79 Respondents

Executive & Administrative	33.7%	30.0%	24.1%—44.5%	\$ 9,762,663	
Volunteers & Governance	3.3%	1.3%	0.0%—4.0%	991,631	
Membership Promotion	5.7%	1.8%	0.7%—8.4%	1,620,451	
Public Relations	2.9%	0.3%	0.0%—3.7%	804,387	
Government Relations	5.5%	1.7%	0.0%—8.7%	1,581,507	
Periodical Publications	7.0%	3.7%	0.4%—9.7%	1,978,456	
Nonperiodical Publications	1.6%	0.0%	0.0%—2.6%	458,429	
Conventions/Expositions	10.4%	8.1%	1.0%—17.0%	3,016,822	
Education Programs	4.9%	2.4%	0.0%—6.9%	1,459,197	
Certification/Accreditation	1.7%	0.0%	0.0%—0.0%	405,733	
Group Insurance Programs	1.9%	0.0%	0.0%—1.3%	606,209	
Other Programs	12.2%	7.0%	0.7%—19.6%	3,531,385	
Total Expenses	90.9%	94.1%	84.6%—100.0%	26,216,870	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	2.4	2.0	1.0—3.0	
Full Time Clerical	2.1	2.0	1.0—3.0	
Part Time Staff	0.7	0.0	0.0—1.0	
Total	5.2	5.0	4.0—6.0	
Personnel Costs Per Staff Member	\$27,932	\$25,000	\$21,601—\$32,600	

Geographical Scope: All
Membership Type: All
Budget Group: Between \$500,000 and \$999,999

INCOME: 133 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	42.2%	42.4%	20.5%—60.9%	\$ 39,414,220	
Dues—Associate	3.1%	0.8%	0.0%—4.7%	2,934,817	
Dues—Other	1.5%	0.0%	0.0%—0.6%	1,280,525	
Initiation Fee	1.9%	0.0%	0.0%—0.0%	1,861,561	
Special Assessments	2.8%	0.0%	0.0%—0.0%	2,799,514	
Education Programs	5.8%	1.4%	0.0%—8.9%	5,249,265	
Conventions	10.9%	6.7%	0.0%—16.0%	9,959,331	
Expositions	4.2%	0.0%	0.0%—3.0%	3,601,726	
Certification/Accreditation	0.8%	0.0%	0.0%—0.0%	750,663	
Periodical—Advertising	3.9%	0.5%	0.0%—4.0%	3,659,533	
Periodical—Subscriptions	1.4%	0.0%	0.0%—0.6%	1,259,792	
Periodical—Other	0.5%	0.0%	0.0%—0.0%	491,835	
Nonperiodical Publications	2.6%	0.0%	0.0%—1.4%	2,468,412	
Group Insurance Programs	2.6%	0.0%	0.0%—0.2%	2,391,647	
Grants/Contracts	3.4%	0.0%	0.0%—0.0%	2,993,339	
Investments	6.1%	4.8%	2.2%—7.9%	5,636,896	
Other Income	6.1%	1.6%	0.0%—7.4%	5,887,333	
Total Income	100.0%	100.0%	100.0%—100.0%	92,640,409	

EXPENSES BY OBJECT: 131 Respondents

Personnel—Salaries	28.8%	28.0%	22.5%—34.6%	\$ 26,184,149	
Personnel—Benefits, Taxes, etc.	5.5%	5.1%	3.4%—7.4%	5,014,571	
Travel Expenses	5.5%	4.3%	2.3%—6.9%	4,961,877	
Occupancy	4.4%	3.7%	1.7%—6.0%	3,947,994	
Communication	1.6%	1.4%	1.0%—1.9%	1,431,940	
Postage/Freight	2.3%	2.0%	1.3%—3.2%	2,101,966	
Printing	6.2%	3.7%	1.6%—10.3%	5,575,260	
Computers & Data Processing	1.2%	0.7%	0.0%—1.8%	1,126,418	
Office Equipment	1.3%	1.0%	0.4%—2.0%	1,212,977	
Office Supplies	1.8%	1.3%	0.8%—2.1%	1,607,314	
Outside Accounting	0.8%	0.6%	0.4%—1.0%	683,966	
Outside Legal Fees	2.5%	0.5%	0.1%—2.6%	2,461,905	
Other Consulting Fees	3.1%	0.5%	0.0%—3.0%	2,827,514	
Cost of Sales	4.1%	0.0%	0.0%—1.8%	4,025,985	
Federal & State Taxes	0.3%	0.0%	0.0%—0.1%	288,001	
Insurance	0.9%	0.5%	0.2%—1.0%	790,905	
Other Expenses	23.6%	21.1%	11.0%—33.7%	21,586,784	
Total Expenses	94.0%	96.6%	88.9%—100.0%	67,829,526	

EXPENSES BY FUNCTION: 95 Respondents

Executive & Administrative	35.8%	34.5%	22.6%—48.0%	\$ 24,375,130	
Volunteers & Governance	3.6%	1.7%	0.0%—4.7%	2,335,632	
Membership Promotion	4.4%	2.3%	0.3%—6.6%	2,862,010	
Public Relations	3.6%	0.8%	0.0%—2.9%	2,490,649	
Government Relations	4.2%	0.1%	0.0%—5.9%	2,671,766	
Periodical Publications	7.8%	4.8%	1.2%—12.4%	5,246,401	
Nonperiodical Publications	2.6%	0.2%	0.0%—2.6%	1,823,200	
Conventions/Expositions	10.4%	7.9%	1.1%—16.3%	6,891,669	
Education Programs	6.2%	2.5%	0.3%—8.1%	3,791,988	
Certification/Accreditation	2.9%	0.0%	0.0%—0.0%	1,684,242	
Group Insurance Programs	1.2%	0.0%	0.0%—0.7%	769,706	
Other Programs	12.0%	5.0%	1.3%—15.4%	7,833,170	
Total Expenses	94.7%	96.7%	90.0%—99.9%	62,775,563	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	4.4	4.0	3.0—6.0	
Full Time Clerical	3.9	3.0	2.0—5.0	
Part Time Staff	1.7	1.0	0.0—2.0	
Total	10.0	9.0	7.0—12.0	
Personnel Costs Per Staff Member	\$26,702	\$25,250	\$19,747—\$32,189	

Geographical Scope: All
Membership Type: All
Budget Group: Between \$1,000,000 and \$2,499,999

INCOME: 143 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	42.1%	41.3%	25.2%—58.7%	\$ 93,085,264	
Dues—Associate	3.0%	0.2%	0.0%—3.4%	6,927,084	
Dues—Other	1.9%	0.0%	0.0%—0.9%	4,500,089	
Initiation Fee	0.8%	0.0%	0.0%—0.0%	1,798,773	
Special Assessments	2.6%	0.0%	0.0%—0.0%	5,481,631	
Education Programs	7.7%	2.3%	0.0%—10.3%	16,976,142	
Conventions	9.3%	6.0%	0.6%—13.5%	20,493,959	
Expositions	4.6%	0.0%	0.0%—2.9%	10,443,123	
Certification/Accreditation	1.8%	0.0%	0.0%—0.0%	4,159,637	
Periodical—Advertising	3.8%	1.2%	0.0%—5.2%	8,052,821	
Periodical—Subscriptions	2.4%	0.0%	0.0%—1.6%	5,564,626	
Periodical—Other	0.9%	0.0%	0.0%—0.3%	2,121,769	
Nonperiodical Publications	2.5%	0.0%	0.0%—1.4%	5,797,327	
Group Insurance Programs	2.7%	0.0%	0.0%—0.4%	6,701,755	
Grants/Contracts	2.0%	0.0%	0.0%—0.0%	4,643,178	
Investments	6.5%	4.4%	2.9%—8.4%	15,332,417	
Other Income	5.2%	1.6%	0.2%—5.0%	12,293,236	
Total Income	100.0%	100.0%	100.0%—100.0%	224,372,831	

EXPENSES BY OBJECT: 141 Respondents

Personnel—Salaries	28.2%	27.6%	22.5%—33.0%	\$ 62,858,793	
Personnel—Benefits, Taxes, etc.	6.0%	5.6%	4.2%—7.5%	13,405,699	
Travel Expenses	5.0%	4.2%	2.2%—6.5%	11,198,757	
Occupancy	5.2%	4.1%	2.4%—6.2%	11,759,512	
Communication	1.7%	1.4%	1.0%—2.1%	3,560,355	
Postage/Freight	2.9%	2.3%	1.5%—3.8%	6,404,974	
Printing	7.0%	4.9%	2.0%—10.6%	15,409,265	
Computers & Data Processing	1.2%	0.9%	0.4%—1.5%	2,768,931	
Office Equipment	1.4%	1.1%	0.5%—2.0%	3,139,500	
Office Supplies	1.6%	1.2%	0.8%—2.1%	3,453,102	
Outside Accounting	0.6%	0.5%	0.3%—0.7%	1,236,667	
Outside Legal Fees	2.5%	0.8%	0.3%—2.6%	5,552,034	
Other Consulting Fees	2.8%	1.0%	0.0%—2.9%	6,583,402	
Cost of Sales	4.3%	0.0%	0.0%—2.4%	9,539,672	
Federal & State Taxes	0.3%	0.0%	0.0%—0.0%	620,996	
Insurance	0.7%	0.5%	0.3%—0.8%	1,555,863	
Other Expenses	24.2%	21.7%	11.5%—34.5%	52,902,197	
Total Expenses	95.3%	96.8%	90.2%—100.0%	211,949,719	

EXPENSES BY FUNCTION: 113 Respondents

Executive & Administrative	28.7%	24.9%	17.8%—34.7%	\$ 50,032,170	
Volunteers & Governance	2.6%	1.1%	0.0%—3.9%	4,711,135	
Membership Promotion	5.8%	3.7%	1.0%—8.0%	10,810,048	
Public Relations	4.4%	1.3%	0.0%—4.8%	8,624,877	
Government Relations	5.1%	1.2%	0.0%—6.3%	9,446,516	
Periodical Publications	11.0%	7.4%	3.0%—14.2%	19,551,193	
Nonperiodical Publications	2.4%	0.0%	0.0%—2.2%	4,286,035	
Conventions/Expositions	10.6%	7.4%	2.5%—16.0%	19,091,414	
Education Programs	8.3%	3.7%	0.0%—12.6%	15,113,759	
Certification/Accreditation	1.8%	0.0%	0.0%—0.2%	3,185,673	
Group Insurance Programs	1.4%	0.0%	0.0%—0.0%	2,730,892	
Other Programs	13.8%	5.8%	0.2%—19.5%	25,573,386	
Total Expenses	95.9%	96.9%	91.6%—99.9%	173,157,098	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	9.5	8.0	5.0—12.0	
Full Time Clerical	9.0	8.0	5.0—12.0	
Part Time Staff	1.3	1.0	0.0—2.0	
Total	19.8	18.0	12.0—25.5	
Personnel Costs Per Staff Member	\$30,532	\$27,643	\$22,822—\$33,464	

Geographical Scope: All
Membership Type: All
Budget Group: Between \$2,500,000 and \$4,999,999

INCOME: 68 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	35.5%	28.1%	17.6%— 51.1%	\$ 83,653,632	
Dues—Associate	1.7%	0.0%	0.0%— 1.3%	3,761,539	
Dues—Other	1.6%	0.0%	0.0%— 0.9%	3,979,283	
Initiation Fee	0.2%	0.0%	0.0%— 0.0%	491,506	
Special Assessments	0.4%	0.0%	0.0%— 0.0%	1,065,642	
Education Programs	8.6%	3.2%	0.0%— 11.4%	21,811,970	
Conventions	9.1%	6.9%	1.1%— 12.1%	21,025,438	
Expositions	8.9%	1.0%	0.0%— 6.8%	19,007,254	
Certification/Accreditation	1.7%	0.0%	0.0%— 0.0%	5,154,688	
Periodical—Advertising	5.7%	2.6%	0.0%— 6.8%	13,546,102	
Periodical—Subscriptions	2.7%	0.3%	0.0%— 3.1%	6,699,965	
Periodical—Other	0.7%	0.0%	0.0%— 0.2%	1,804,674	
Nonperiodical Publications	3.9%	0.5%	0.0%— 3.3%	8,594,470	
Group Insurance Programs	1.3%	0.0%	0.0%— 0.0%	3,551,613	
Grants/Contracts	2.3%	0.0%	0.0%— 0.6%	5,722,350	
Investments	8.1%	5.9%	3.8%— 8.2%	19,349,601	
Other Income	7.5%	1.2%	0.1%— 6.2%	17,574,169	
Total Income	100.0%	100.0%	100.0%—100.0%	236,793,896	

EXPENSES BY OBJECT: 67 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Personnel—Salaries	25.2%	24.2%	19.3%— 30.3%	\$ 58,721,359	
Personnel—Benefits, Taxes, etc.	5.5%	5.3%	4.3%— 6.2%	12,676,861	
Travel Expenses	5.1%	4.5%	2.6%— 6.9%	12,294,264	
Occupancy	4.5%	4.2%	2.7%— 5.9%	10,639,396	
Communication	1.4%	1.2%	0.8%— 1.6%	3,205,391	
Postage/Freight	3.8%	2.8%	1.7%— 5.4%	8,808,020	
Printing	8.6%	6.8%	3.3%— 12.0%	19,816,827	
Computers & Data Processing	1.3%	1.2%	0.6%— 1.9%	3,128,988	
Office Equipment	1.2%	1.0%	0.5%— 1.7%	2,818,948	
Office Supplies	1.7%	1.3%	0.7%— 1.9%	4,229,487	
Outside Accounting	0.5%	0.4%	0.3%— 0.5%	1,065,176	
Outside Legal Fees	1.8%	0.6%	0.1%— 1.5%	4,093,293	
Other Consulting Fees	3.2%	1.2%	0.3%— 3.8%	7,459,781	
Cost of Sales	3.8%	0.0%	0.0%— 3.4%	8,745,027	
Federal & State Taxes	0.2%	0.0%	0.0%— 0.0%	472,324	
Insurance	0.7%	0.3%	0.2%— 0.6%	1,940,012	
Other Expenses	24.1%	20.9%	14.7%— 29.4%	54,554,143	
Total Expenses	92.5%	94.6%	88.5%— 97.9%	214,669,297	

EXPENSES BY FUNCTION: 59 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Executive & Administrative	23.4%	21.4%	12.5%— 31.0%	\$ 47,553,659	
Volunteers & Governance	2.3%	0.0%	0.0%— 4.2%	4,897,124	
Membership Promotion	5.8%	4.4%	1.7%— 9.2%	11,943,297	
Public Relations	4.1%	1.7%	0.0%— 5.0%	8,075,608	
Government Relations	4.5%	2.0%	0.0%— 6.7%	8,947,387	
Periodical Publications	11.5%	8.0%	1.6%— 17.1%	24,316,286	
Nonperiodical Publications	3.9%	1.3%	0.0%— 3.6%	7,543,426	
Conventions/Expositions	11.7%	10.0%	3.8%— 16.4%	23,056,720	
Education Programs	10.0%	5.1%	0.4%— 12.9%	21,814,293	
Certification/Accreditation	1.7%	0.0%	0.0%— 0.2%	3,302,579	
Group Insurance Programs	1.2%	0.0%	0.0%— 0.0%	2,906,287	
Other Programs	12.8%	5.1%	0.9%— 14.2%	25,695,072	
Total Expenses	92.7%	94.6%	88.5%— 97.9%	190,051,738	

NUMBER OF PERSONS ON STAFF

	Average	Median	Midrange	Your Ratios
Full Time Professionals	18.3	16.0	11.0—21.0	
Full Time Clerical	17.8	16.5	10.5—23.5	
Part Time Staff	3.5	2.0	0.0— 5.0	
Total	39.6	36.0	28.0—49.5	
Personnel Costs Per Staff Member	\$28,325	\$27,970	\$22,992—\$33,681	

Geographical Scope: All
Membership Type: All
Budget Group: \$5,000,000 and over

INCOME: 61 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	32.1%	26.6%	12.4%—44.5%	\$ 237,127,864	
Dues—Associate	1.4%	0.0%	0.0%—2.0%	7,441,402	
Dues—Other	1.8%	0.2%	0.0%—2.2%	9,786,649	
Initiation Fee	0.3%	0.0%	0.0%—0.1%	2,133,390	
Special Assessments	1.9%	0.0%	0.0%—0.0%	38,927,054	
Education Programs	7.4%	2.4%	0.0%—9.7%	60,073,906	
Conventions	9.0%	5.6%	1.0%—9.4%	50,311,996	
Expositions	5.1%	0.4%	0.0%—5.8%	35,385,510	
Certification/Accreditation	1.0%	0.0%	0.0%—0.0%	15,954,780	
Periodical—Advertising	7.8%	4.7%	0.1%—12.7%	73,899,265	
Periodical—Subscriptions	7.3%	2.2%	0.2%—8.6%	55,156,108	
Periodical—Other	2.2%	0.0%	0.0%—0.9%	18,556,160	
Nonperiodical Publications	6.0%	2.4%	0.0%—7.5%	46,092,749	
Group Insurance Programs	0.5%	0.0%	0.0%—0.0%	2,724,437	
Grants/Contracts	3.9%	0.1%	0.0%—2.3%	31,112,136	
Investments	5.4%	5.1%	3.1%—6.7%	49,960,888	
Other Income	7.0%	2.1%	1.0%—5.7%	90,394,424	
Total Income	100.0%	100.0%	100.0%—100.0%	825,038,718	

EXPENSES BY OBJECT: 61 Respondents

Personnel—Salaries	27.8%	27.0%	21.9%—32.9%	\$ 218,811,282	
Personnel—Benefits, Taxes, etc.	6.3%	5.9%	4.6%—7.4%	49,120,982	
Travel Expenses	5.8%	5.1%	3.1%—7.7%	46,824,008	
Occupancy	4.9%	4.8%	3.3%—5.9%	42,597,952	
Communication	1.5%	1.3%	1.0%—1.6%	14,388,128	
Postage/Freight	3.7%	3.3%	2.0%—5.3%	28,483,921	
Printing	9.2%	8.0%	2.0%—14.0%	76,757,241	
Computers & Data Processing	1.7%	1.3%	0.6%—2.3%	19,616,349	
Office Equipment	1.5%	1.2%	0.6%—1.9%	10,085,724	
Office Supplies	1.7%	1.3%	0.9%—2.2%	11,818,455	
Outside Accounting	0.3%	0.2%	0.2%—0.3%	2,197,181	
Outside Legal Fees	0.9%	0.5%	0.3%—1.1%	8,530,945	
Other Consulting Fees	3.9%	1.9%	0.3%—5.7%	26,034,028	
Cost of Sales	7.8%	0.4%	0.0%—8.7%	89,875,271	
Federal & State Taxes	0.2%	0.0%	0.0%—0.1%	2,037,998	
Insurance	0.4%	0.3%	0.2%—0.4%	2,685,583	
Other Expenses	17.7%	14.2%	4.1%—27.1%	143,094,849	
Total Expenses	95.3%	95.8%	92.6%—98.7%	792,959,897	

EXPENSES BY FUNCTION: 54 Respondents

Executive & Administrative	18.1%	17.5%	11.6%—22.9%	\$ 123,211,415	
Volunteers & Governance	2.2%	0.1%	0.0%—4.2%	15,562,972	
Membership Promotion	6.7%	4.3%	1.7%—8.6%	46,454,231	
Public Relations	5.3%	2.3%	0.1%—5.8%	48,386,076	
Government Relations	3.6%	1.2%	0.0%—5.9%	24,258,271	
Periodical Publications	16.8%	14.1%	3.2%—26.8%	120,456,094	
Nonperiodical Publications	4.4%	1.1%	0.0%—6.5%	28,955,608	
Conventions/Expositions	10.0%	7.1%	2.2%—17.0%	56,652,078	
Education Programs	8.9%	5.1%	1.2%—10.8%	62,752,859	
Certification/Accreditation	2.0%	0.0%	0.0%—1.0%	23,820,513	
Group Insurance Programs	0.5%	0.0%	0.0%—0.0%	2,495,975	
Other Programs	16.5%	10.1%	3.0%—24.7%	171,389,289	
Total Expenses	95.0%	95.8%	92.0%—99.4%	724,395,381	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	61.1	40.0	27.0—57.0	
Full Time Clerical	77.3	45.0	32.0—79.0	
Part Time Staff	6.4	3.0	0.0—9.0	
Total	144.7	90.0	69.0—135.0	
Personnel Costs Per				
Staff Member	\$30,278	\$29,682	\$26,574—\$33,340	

Geographical Scope: International and National
Membership Type: All
Budget Group: Less than \$250,000

INCOME: 34 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	46.8%	38.9%	18.1%—77.6%	\$ 2,494,742	
Dues—Associate	4.0%	0.0%	0.0%—5.3%	228,170	
Dues—Other	1.2%	0.0%	0.0%—0.0%	84,720	
Initiation Fee	0.9%	0.0%	0.0%—0.6%	43,150	
Special Assessments	4.3%	0.0%	0.0%—0.0%	178,493	
Education Programs	2.8%	0.0%	0.0%—2.1%	168,803	
Conventions	15.8%	11.4%	0.0%—29.3%	739,876	
Expositions	1.2%	0.0%	0.0%—0.0%	82,252	
Certification/Accreditation	3.0%	0.0%	0.0%—0.0%	159,865	
Periodical—Advertising	1.2%	0.0%	0.0%—1.0%	66,906	
Periodical—Subscriptions	0.1%	0.0%	0.0%—0.0%	4,691	
Periodical—Other	0.3%	0.0%	0.0%—0.0%	19,450	
Nonperiodical Publications	2.3%	0.0%	0.0%—2.7%	143,919	
Group Insurance Programs	0.0%	0.0%	0.0%—0.0%	845	
Grants/Contracts	5.7%	0.0%	0.0%—0.0%	367,172	
Investments	5.1%	3.5%	1.6%—6.2%	226,878	
Other Income	5.2%	0.1%	0.0%—6.7%	205,075	
Total Income	100.0%	100.0%	100.0%—100.0%	5,215,007	

EXPENSES BY OBJECT: 32 Respondents

Personnel—Salaries	31.3%	31.3%	20.2%—40.2%	\$ 1,567,035	
Personnel—Benefits, Taxes, etc.	4.4%	3.1%	0.0%—7.6%	241,681	
Travel Expenses	7.0%	5.1%	2.9%—8.8%	292,855	
Occupancy	3.9%	3.1%	0.3%—5.9%	177,901	
Communication	3.9%	2.6%	1.8%—3.6%	128,078	
Postage/Freight	3.0%	2.5%	1.7%—3.9%	139,526	
Printing	8.0%	4.9%	2.5%—9.9%	397,405	
Computers & Data Processing	0.7%	0.0%	0.0%—1.1%	36,428	
Office Equipment	0.7%	0.1%	0.0%—0.6%	31,218	
Office Supplies	2.1%	1.7%	1.1%—2.3%	101,045	
Outside Accounting	1.7%	1.3%	0.7%—2.1%	77,627	
Outside Legal Fees	1.2%	0.5%	0.0%—1.5%	66,274	
Other Consulting Fees	3.3%	0.0%	0.0%—5.3%	146,806	
Cost of Sales	2.9%	0.0%	0.0%—2.3%	143,457	
Federal & State Taxes	0.4%	0.0%	0.0%—0.0%	20,688	
Insurance	1.6%	0.5%	0.0%—1.3%	87,415	
Other Expenses	22.2%	21.9%	5.3%—38.7%	1,105,613	
Total Expenses	98.4%	97.0%	90.1%—104.1%	4,761,052	

EXPENSES BY FUNCTION: 21 Respondents

Executive & Administrative	41.2%	48.6%	20.1%—56.2%	\$ 1,299,330	
Volunteers & Governance	2.1%	0.0%	0.0%—3.0%	79,104	
Membership Promotion	4.6%	1.4%	0.3%—4.7%	148,944	
Public Relations	4.6%	0.6%	0.0%—6.5%	150,198	
Government Relations	1.9%	0.0%	0.0%—0.8%	46,725	
Periodical Publications	7.1%	5.4%	0.0%—7.8%	238,389	
Nonperiodical Publications	2.9%	0.0%	0.0%—3.7%	91,201	
Conventions/Expositions	21.5%	21.4%	5.5%—31.6%	605,133	
Education Programs	3.5%	0.0%	0.0%—1.7%	120,601	
Certification/Accreditation	0.6%	0.0%	0.0%—0.0%	19,185	
Group Insurance Programs	0.3%	0.0%	0.0%—0.0%	9,965	
Other Programs	9.0%	3.4%	0.0%—10.0%	263,035	
Total Expenses	99.3%	98.9%	89.8%—105.6%	3,071,810	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	1.0	1.0	0.5—1.0	
Full Time Clerical	0.6	0.0	0.0—1.0	
Part Time Staff	0.6	0.0	0.0—1.0	
Total	2.2	2.0	1.0—3.0	
Personnel Costs Per Staff Member	\$19,118	\$16,213	\$5,355—\$30,459	

Geographical Scope: International and National
Membership Type: All
Budget Group: Between \$250,000 and \$499,999

INCOME: 34 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	49.2%	50.2%	36.6%– 65.5%	\$ 6,347,560	
Dues—Associate	6.0%	3.1%	0.0%– 12.4%	828,817	
Dues—Other	3.0%	0.1%	0.0%– 3.5%	348,072	
Initiation Fee	2.2%	0.0%	0.0%– 0.1%	209,460	
Special Assessments	1.4%	0.0%	0.0%– 0.2%	203,911	
Education Programs	2.8%	0.0%	0.0%– 2.7%	373,799	
Conventions	13.2%	10.1%	2.1%– 21.6%	1,684,293	
Expositions	3.4%	0.0%	0.0%– 5.8%	442,479	
Certification/Accreditation	1.2%	0.0%	0.0%– 0.0%	124,690	
Periodical—Advertising	2.3%	0.0%	0.0%– 2.8%	290,400	
Periodical—Subscriptions	1.6%	0.0%	0.0%– 0.3%	208,666	
Periodical—Other	1.6%	0.0%	0.0%– 0.0%	196,921	
Nonperiodical Publications	2.3%	0.0%	0.0%– 1.9%	337,547	
Group Insurance Programs	0.2%	0.0%	0.0%– 0.0%	20,095	
Grants/Contracts	0.1%	0.0%	0.0%– 0.0%	10,000	
Investments	6.0%	5.6%	3.0%– 9.3%	761,843	
Other Income	3.6%	0.6%	0.0%– 3.0%	454,194	
Total Income	100.0%	100.0%	100.0%–100.0%	12,842,747	

EXPENSES BY OBJECT: 34 Respondents

Personnel—Salaries	29.3%	28.9%	23.1%– 33.0%	\$ 3,725,376	
Personnel—Benefits, Taxes, etc.	4.8%	4.2%	3.1%– 6.7%	610,016	
Travel Expenses	6.5%	3.5%	2.2%– 10.3%	807,172	
Occupancy	4.2%	4.4%	2.4%– 5.7%	549,139	
Communication	1.8%	1.7%	1.3%– 2.1%	224,474	
Postage/Freight	3.4%	2.7%	2.0%– 4.6%	425,186	
Printing	7.0%	5.2%	1.7%– 10.8%	876,438	
Computers & Data Processing	1.5%	1.2%	0.1%– 2.1%	202,952	
Office Equipment	1.1%	1.2%	0.1%– 1.9%	145,170	
Office Supplies	1.8%	1.5%	1.1%– 2.3%	233,307	
Outside Accounting	1.2%	1.0%	0.6%– 1.6%	154,244	
Outside Legal Fees	3.4%	1.1%	0.0%– 5.1%	481,115	
Other Consulting Fees	3.3%	0.6%	0.0%– 4.0%	453,108	
Cost of Sales	0.7%	0.0%	0.0%– 0.0%	98,563	
Federal & State Taxes	0.7%	0.0%	0.0%– 0.5%	76,424	
Insurance	0.8%	0.6%	0.4%– 1.0%	99,224	
Other Expenses	19.3%	17.5%	11.2%– 27.6%	2,500,807	
Total Expenses	90.7%	94.1%	88.0%– 99.4%	11,662,715	

EXPENSES BY FUNCTION: 28 Respondents

Executive & Administrative	30.9%	27.8%	17.7%– 43.7%	\$ 3,340,241	
Volunteers & Governance	2.2%	0.9%	0.0%– 3.2%	237,585	
Membership Promotion	8.1%	3.7%	1.2%– 12.5%	853,531	
Public Relations	2.2%	0.1%	0.0%– 3.4%	255,714	
Government Relations	5.8%	3.0%	0.0%– 11.2%	637,787	
Periodical Publications	9.7%	7.0%	0.4%– 14.5%	1,030,420	
Nonperiodical Publications	2.1%	0.3%	0.0%– 3.8%	232,405	
Conventions/Expositions	10.2%	7.3%	1.9%– 17.8%	1,094,056	
Education Programs	3.0%	0.0%	0.0%– 4.5%	338,967	
Certification/Accreditation	4.4%	0.0%	0.0%– 0.1%	373,837	
Group Insurance Programs	0.3%	0.0%	0.0%– 0.0%	34,217	
Other Programs	12.3%	2.5%	0.3%– 17.9%	1,367,138	
Total Expenses	91.4%	94.1%	88.6%–100.0%	9,795,898	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	2.1	2.0	1.0– 2.5	
Full Time Clerical	1.9	2.0	1.0– 2.0	
Part Time Staff	0.7	0.0	0.0– 1.0	
Total	4.6	5.0	3.0– 5.0	
Personnel Costs Per Staff Member	\$29,395	\$27,396	\$22,458–\$37,313	

Geographical Scope: International and National
Membership Type: All
Budget Group: Between \$500,000 and \$999,999

INCOME: 72 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	43.9%	43.7%	19.7%–61.8%	\$ 23,344,537	
Dues—Associate	3.8%	0.9%	0.0%–5.8%	2,037,254	
Dues—Other	1.5%	0.0%	0.0%–0.6%	731,018	
Initiation Fee	3.0%	0.0%	0.0%–0.5%	1,573,952	
Special Assessments	3.5%	0.0%	0.0%–0.2%	1,975,165	
Education Programs	4.8%	0.3%	0.0%–5.3%	2,414,788	
Conventions	12.7%	9.5%	0.1%–22.1%	6,537,480	
Expositions	3.1%	0.0%	0.0%–2.1%	1,578,889	
Certification/Accreditation	1.3%	0.0%	0.0%–0.0%	640,697	
Periodical—Advertising	4.7%	0.6%	0.0%–5.1%	2,500,969	
Periodical—Subscriptions	1.8%	0.0%	0.0%–1.3%	849,353	
Periodical—Other	0.5%	0.0%	0.0%–0.0%	269,963	
Nonperiodical Publications	3.8%	0.0%	0.0%–2.3%	1,998,407	
Group Insurance Programs	0.3%	0.0%	0.0%–0.0%	186,300	
Grants/Contracts	1.2%	0.0%	0.0%–0.0%	628,904	
Investments	5.7%	4.2%	2.1%–7.4%	3,043,582	
Other Income	4.3%	0.8%	0.0%–6.3%	2,317,415	
Total Income	100.0%	100.0%	100.0%–100.0%	52,628,673	

EXPENSES BY OBJECT: 71 Respondents

					Your Ratios
Personnel—Salaries	28.0%	25.5%	21.9%–34.5%	\$ 14,663,878	
Personnel—Benefits, Taxes, etc.	5.1%	4.8%	3.3%–7.3%	2,679,132	
Travel Expenses	5.7%	4.5%	2.6%–7.6%	2,871,967	
Occupancy	3.9%	3.4%	2.2%–5.9%	2,015,880	
Communication	1.4%	1.4%	0.9%–1.7%	707,799	
Postage/Freight	2.4%	2.1%	1.2%–3.3%	1,261,978	
Printing	7.5%	5.7%	1.7%–12.0%	3,786,334	
Computers & Data Processing	1.1%	0.5%	0.0%–1.7%	556,865	
Office Equipment	1.3%	1.1%	0.5%–1.8%	696,847	
Office Supplies	1.4%	1.2%	0.8%–1.8%	723,347	
Outside Accounting	0.7%	0.6%	0.4%–0.9%	374,996	
Outside Legal Fees	3.1%	0.8%	0.1%–3.4%	1,798,593	
Other Consulting Fees	3.6%	0.2%	0.0%–3.2%	1,801,085	
Cost of Sales	5.2%	0.0%	0.0%–4.8%	2,753,065	
Federal & State Taxes	0.2%	0.0%	0.0%–0.0%	129,796	
Insurance	0.8%	0.4%	0.2%–0.9%	437,093	
Other Expenses	23.8%	21.1%	10.0%–33.1%	12,256,516	
Total Expenses	95.3%	96.8%	89.3%–100.5%	49,515,171	

EXPENSES BY FUNCTION: 58 Respondents

					Your Ratios
Executive & Administrative	36.5%	35.0%	24.8%–45.5%	\$ 15,850,744	
Volunteers & Governance	3.4%	1.3%	0.0%–4.7%	1,379,967	
Membership Promotion	3.8%	2.3%	0.9%–6.1%	1,598,964	
Public Relations	3.9%	1.0%	0.0%–2.9%	1,724,937	
Government Relations	3.4%	0.0%	0.0%–4.0%	1,376,580	
Periodical Publications	9.4%	9.7%	2.3%–14.7%	3,997,637	
Nonperiodical Publications	3.5%	0.4%	0.0%–3.8%	1,519,381	
Conventions/Expositions	12.5%	10.9%	2.4%–18.8%	5,168,434	
Education Programs	4.7%	2.5%	0.2%–7.2%	1,816,927	
Certification/Accreditation	4.4%	0.0%	0.0%–0.1%	1,540,035	
Group Insurance Programs	0.6%	0.0%	0.0%–0.2%	253,441	
Other Programs	9.8%	4.1%	1.4%–12.7%	4,131,655	
Total Expenses	95.8%	97.1%	91.8%–100.5%	40,358,702	

NUMBER OF PERSONS ON STAFF

				Your Ratios
Full Time Professionals	4.2	4.0	3.0–5.0	
Full Time Clerical	3.8	3.0	2.0–5.0	
Part Time Staff	1.3	1.0	0.0–2.0	
Total	9.4	9.0	7.0–12.0	
Personnel Costs Per Staff Member	\$28,540	\$27,025	\$19,509–\$34,744	

Geographical Scope: International and National
Membership Type: All
Budget Group: Between \$1,000,000 and \$2,499,999

INCOME: 77 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	36.9%	34.4%	21.8%—47.2%	\$ 46,163,256	
Dues—Associate	4.1%	1.1%	0.0%—5.6%	5,261,191	
Dues—Other	2.5%	0.0%	0.0%—3.0%	3,337,029	
Initiation Fee	1.1%	0.0%	0.0%—0.0%	1,212,999	
Special Assessments	1.5%	0.0%	0.0%—0.0%	1,789,250	
Education Programs	6.6%	2.9%	0.0%—9.8%	8,279,145	
Conventions	12.4%	9.7%	5.1%—17.2%	15,321,856	
Expositions	5.3%	0.0%	0.0%—4.5%	6,537,051	
Certification/Accreditation	3.2%	0.0%	0.0%—0.3%	3,930,233	
Periodical—Advertising	4.7%	1.4%	0.0%—5.7%	5,367,420	
Periodical—Subscriptions	3.2%	0.3%	0.0%—4.3%	3,994,059	
Periodical—Other	0.8%	0.0%	0.0%—0.7%	1,061,783	
Nonperiodical Publications	3.9%	0.7%	0.0%—3.7%	5,070,389	
Group Insurance Programs	1.8%	0.0%	0.0%—0.0%	2,773,525	
Grants/Contracts	1.9%	0.0%	0.0%—0.0%	2,725,677	
Investments	6.1%	4.2%	2.6%—7.9%	8,228,584	
Other Income	4.0%	1.4%	0.2%—3.9%	5,157,840	
Total Income	100.0%	100.0%	100.0%—100.0%	126,211,287	

EXPENSES BY OBJECT: 76 Respondents

Personnel—Salaries	27.1%	26.7%	23.4%—30.8%	\$ 33,997,512	
Personnel—Benefits, Taxes, etc.	5.6%	5.3%	4.3%—6.6%	6,975,057	
Travel Expenses	5.5%	4.4%	2.6%—7.5%	6,920,991	
Occupancy	5.5%	4.7%	3.3%—6.2%	7,115,569	
Communication	1.5%	1.4%	1.0%—1.8%	1,849,822	
Postage/Freight	3.2%	2.6%	1.4%—4.6%	3,908,246	
Printing	7.9%	5.8%	2.5%—11.5%	9,549,792	
Computers & Data Processing	1.2%	0.9%	0.4%—1.6%	1,595,666	
Office Equipment	1.4%	1.1%	0.6%—1.8%	1,860,284	
Office Supplies	1.6%	1.2%	0.8%—2.1%	1,962,333	
Outside Accounting	0.7%	0.6%	0.4%—0.8%	788,136	
Outside Legal Fees	2.0%	0.5%	0.2%—2.6%	2,436,901	
Other Consulting Fees	3.4%	1.1%	0.2%—3.4%	4,731,679	
Cost of Sales	5.0%	0.5%	0.0%—5.3%	6,384,163	
Federal & State Taxes	0.3%	0.0%	0.0%—0.0%	458,974	
Insurance	0.6%	0.5%	0.3%—0.6%	813,833	
Other Expenses	24.3%	22.7%	10.3%—33.3%	29,485,629	
Total Expenses	96.9%	97.7%	91.2%—101.7%	120,834,587	

EXPENSES BY FUNCTION: 64 Respondents

Executive & Administrative	28.5%	24.5%	19.5%—31.6%	\$ 29,880,739	
Volunteers & Governance	2.8%	1.4%	0.0%—4.6%	2,889,979	
Membership Promotion	6.8%	4.5%	2.0%—9.3%	7,318,463	
Public Relations	3.9%	1.1%	0.0%—4.4%	4,531,504	
Government Relations	4.2%	0.1%	0.0%—4.3%	4,567,598	
Periodical Publications	12.8%	9.4%	3.9%—18.9%	13,048,490	
Nonperiodical Publications	3.4%	1.1%	0.0%—4.5%	3,609,906	
Conventions/Expositions	13.5%	11.4%	6.7%—19.4%	13,922,382	
Education Programs	6.5%	3.6%	0.0%—10.9%	7,199,236	
Certification/Accreditation	2.8%	0.0%	0.0%—1.9%	2,841,708	
Group Insurance Programs	0.7%	0.0%	0.0%—0.0%	922,203	
Other Programs	11.9%	5.6%	0.5%—18.3%	13,027,960	
Total Expenses	97.8%	98.0%	92.9%—101.7%	103,760,168	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	8.7	8.0	5.0—11.0	
Full Time Clerical	9.0	8.0	5.0—12.0	
Part Time Staff	1.4	1.0	0.0—2.0	
Total	19.0	17.0	12.0—25.0	
Personnel Costs Per Staff Member	\$32,264	\$27,750	\$23,225—\$36,198	

Geographical Scope: International and National
Membership Type: All
Budget Group: Between \$2,500,000 and \$4,999,999

INCOME: 47 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	33.9%	27.8%	18.0%—45.2%	\$ 54,581,523	
Dues—Associate	2.2%	0.0%	0.0%—1.3%	3,564,328	
Dues—Other	0.9%	0.0%	0.0%—1.2%	1,426,222	
Initiation Fee	0.3%	0.0%	0.0%—0.2%	491,506	
Special Assessments	0.5%	0.0%	0.0%—0.0%	783,272	
Education Programs	7.3%	2.1%	0.0%—8.8%	12,596,465	
Conventions	12.1%	11.2%	5.2%—16.2%	19,347,316	
Expositions	11.4%	3.7%	0.0%—13.9%	16,778,471	
Certification/Accreditation	2.3%	0.0%	0.0%—0.0%	4,952,083	
Periodical—Advertising	7.1%	4.9%	0.2%—10.8%	11,589,957	
Periodical—Subscriptions	3.8%	1.1%	0.0%—4.6%	6,498,910	
Periodical—Other	0.9%	0.0%	0.0%—0.7%	1,612,612	
Nonperiodical Publications	4.9%	1.8%	0.0%—4.2%	7,414,548	
Group Insurance Programs	1.3%	0.0%	0.0%—0.0%	2,387,733	
Grants/Contracts	1.7%	0.0%	0.0%—0.5%	2,862,495	
Investments	6.5%	5.3%	3.4%—8.2%	10,775,330	
Other Income	3.0%	0.9%	0.0%—3.8%	4,779,377	
Total Income	100.0%	100.0%	100.0%—100.0%	162,442,148	

EXPENSES BY OBJECT: 47 Respondents

Personnel—Salaries	23.9%	23.8%	19.3%—29.8%	\$ 38,740,128	
Personnel—Benefits, Taxes, etc.	5.0%	5.2%	4.3%—5.9%	8,119,944	
Travel Expenses	5.9%	5.9%	3.6%—7.5%	9,822,574	
Occupancy	4.6%	4.2%	2.9%—5.6%	7,584,154	
Communication	1.3%	1.1%	0.8%—1.6%	2,137,288	
Postage/Freight	4.2%	3.1%	1.8%—5.9%	6,775,715	
Printing	10.0%	8.4%	4.7%—13.2%	16,066,020	
Computers & Data Processing	1.5%	1.3%	0.6%—2.1%	2,415,054	
Office Equipment	1.2%	1.0%	0.6%—1.7%	2,049,540	
Office Supplies	1.9%	1.2%	0.7%—1.8%	3,281,538	
Outside Accounting	0.5%	0.4%	0.3%—0.5%	749,424	
Outside Legal Fees	2.3%	0.6%	0.2%—2.2%	3,551,606	
Other Consulting Fees	3.7%	1.7%	0.4%—4.3%	6,149,225	
Cost of Sales	3.8%	0.3%	0.0%—3.4%	6,086,292	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	382,190	
Insurance	0.4%	0.3%	0.2%—0.5%	632,691	
Other Expenses	21.3%	19.5%	14.7%—26.3%	34,146,040	
Total Expenses	91.8%	92.9%	88.5%—97.0%	148,689,423	

EXPENSES BY FUNCTION: 42 Respondents

Executive & Administrative	22.8%	21.2%	12.7%—31.2%	\$ 32,890,860	
Volunteers & Governance	2.8%	1.9%	0.0%—5.4%	4,332,162	
Membership Promotion	6.2%	4.8%	3.0%—10.1%	9,007,710	
Public Relations	4.2%	1.7%	0.0%—5.3%	5,822,938	
Government Relations	4.4%	1.4%	0.0%—6.7%	6,510,554	
Periodical Publications	14.1%	10.6%	3.9%—23.3%	21,249,883	
Nonperiodical Publications	4.8%	2.5%	0.0%—7.4%	6,586,056	
Conventions/Expositions	13.9%	13.0%	7.8%—18.2%	19,660,860	
Education Programs	7.3%	1.9%	0.3%—10.1%	11,115,759	
Certification/Accreditation	1.9%	0.0%	0.0%—1.6%	2,844,567	
Group Insurance Programs	0.5%	0.0%	0.0%—0.0%	866,649	
Other Programs	8.9%	4.4%	0.0%—10.5%	12,212,115	
Total Expenses	91.8%	92.7%	88.5%—97.0%	133,100,113	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	17.1	16.0	11.5—20.0	
Full Time Clerical	17.6	17.0	9.5—23.5	
Part Time Staff	2.6	2.0	0.0—3.0	
Total	37.3	34.0	27.5—44.0	
Personnel Costs Per Staff Member	\$29,572	\$29,309	\$23,202—\$35,503	

Geographical Scope: International and National
Membership Type: All
Budget Group: \$5,000,000 and over

INCOME: 52 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	28.5%	23.0%	10.6%—39.2%	\$ 197,560,902	
Dues—Associate	1.6%	0.0%	0.0%—2.0%	7,107,620	
Dues—Other	1.6%	0.2%	0.0%—2.1%	7,683,662	
Initiation Fee	0.2%	0.0%	0.0%—0.2%	1,870,140	
Special Assessments	0.9%	0.0%	0.0%—0.0%	34,872,527	
Education Programs	6.5%	2.9%	0.0%—10.2%	48,464,315	
Conventions	10.4%	6.3%	2.3%—14.3%	49,589,056	
Expositions	5.9%	1.2%	0.0%—6.4%	35,279,555	
Certification/Accreditation	1.1%	0.0%	0.0%—0.0%	15,949,140	
Periodical—Advertising	8.9%	5.5%	0.1%—15.3%	72,469,285	
Periodical—Subscriptions	8.4%	2.8%	0.8%—13.5%	54,711,444	
Periodical—Other	2.5%	0.0%	0.0%—2.1%	18,531,328	
Nonperiodical Publications	6.8%	3.2%	0.6%—9.6%	44,939,344	
Group Insurance Programs	0.3%	0.0%	0.0%—0.0%	1,579,753	
Grants/Contracts	4.4%	0.1%	0.0%—2.5%	30,790,989	
Investments	5.5%	5.1%	3.3%—6.5%	46,639,491	
Other Income	6.5%	2.0%	0.8%—4.0%	83,443,474	
Total Income	100.0%	100.0%	100.0%—100.0%	751,482,025	

EXPENSES BY OBJECT: 52 Respondents

Personnel—Salaries	27.1%	25.8%	22.3%—31.9%	\$ 195,326,512	
Personnel—Benefits, Taxes, etc.	6.1%	5.7%	4.6%—7.0%	43,440,622	
Travel Expenses	5.8%	4.9%	3.1%—7.2%	41,977,025	
Occupancy	5.1%	4.8%	3.5%—6.4%	40,237,009	
Communication	1.4%	1.2%	0.9%—1.5%	13,066,465	
Postage/Freight	4.0%	4.0%	2.2%—5.8%	26,859,865	
Printing	10.3%	9.7%	3.6%—15.8%	74,359,302	
Computers & Data Processing	1.8%	1.3%	0.6%—2.3%	18,699,889	
Office Equipment	1.6%	1.3%	0.6%—2.2%	9,293,211	
Office Supplies	1.6%	1.2%	0.8%—2.2%	10,551,749	
Outside Accounting	0.3%	0.2%	0.2%—0.3%	2,038,792	
Outside Legal Fees	0.8%	0.5%	0.3%—0.9%	7,156,070	
Other Consulting Fees	4.1%	1.8%	0.3%—5.3%	24,502,617	
Cost of Sales	8.0%	0.8%	0.0%—10.1%	83,161,423	
Federal & State Taxes	0.2%	0.0%	0.0%—0.1%	1,979,357	
Insurance	0.4%	0.3%	0.2%—0.5%	2,501,130	
Other Expenses	16.6%	13.1%	3.5%—27.1%	126,747,752	
Total Expenses	95.1%	95.4%	91.4%—99.4%	721,898,790	

EXPENSES BY FUNCTION: 47 Respondents

Executive & Administrative	18.3%	17.5%	11.8%—22.7%	\$ 112,954,281	
Volunteers & Governance	2.2%	0.1%	0.0%—4.0%	13,915,338	
Membership Promotion	7.2%	4.6%	1.9%—8.6%	43,481,977	
Public Relations	4.6%	2.3%	0.1%—5.8%	44,095,503	
Government Relations	3.6%	0.4%	0.0%—5.7%	21,768,049	
Periodical Publications	18.7%	17.8%	3.8%—27.6%	118,124,771	
Nonperiodical Publications	4.8%	1.3%	0.0%—6.5%	28,001,242	
Conventions/Expositions	11.2%	8.8%	3.6%—17.7%	55,553,599	
Education Programs	7.9%	5.3%	1.1%—10.7%	51,170,194	
Certification/Accreditation	1.9%	0.0%	0.0%—1.0%	22,191,789	
Group Insurance Programs	0.2%	0.0%	0.0%—0.0%	1,261,797	
Other Programs	14.1%	9.4%	2.8%—15.9%	150,413,102	
Total Expenses	94.8%	94.9%	91.2%—99.4%	662,931,642	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	63.6	39.0	27.0—58.5	
Full Time Clerical	81.5	45.0	33.5—81.0	
Part Time Staff	6.5	3.0	0.0—8.5	
Total	151.5	90.0	67.0—164.5	
Personnel Costs Per Staff Member	\$30,334	\$29,682	\$26,716—\$33,339	

Geographical Scope: Regional, State, and Local Membership Type: All Budget Group: Less than \$250,000

INCOME: 58 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	53.0%	58.7%	31.7%—76.1%	\$ 5,101,094	
Dues—Associate	3.1%	0.0%	0.0%—4.6%	267,581	
Dues—Other	1.2%	0.0%	0.0%—0.3%	96,655	
Initiation Fee	0.3%	0.0%	0.0%—0.0%	26,714	
Special Assessments	1.4%	0.0%	0.0%—0.0%	157,679	
Education Programs	6.9%	0.4%	0.0%—9.9%	649,669	
Conventions	8.5%	2.9%	0.0%—13.3%	885,048	
Expositions	3.9%	0.0%	0.0%—0.0%	410,375	
Certification/Accreditation	1.8%	0.0%	0.0%—0.0%	69,900	
Periodical—Advertising	1.8%	0.0%	0.0%—2.2%	177,702	
Periodical—Subscriptions	0.0%	0.0%	0.0%—0.0%	2,931	
Periodical—Other	0.1%	0.0%	0.0%—0.0%	6,000	
Nonperiodical Publications	0.4%	0.0%	0.0%—0.0%	41,370	
Group Insurance Programs	3.6%	0.0%	0.0%—1.8%	397,190	
Grants/Contracts	1.6%	0.0%	0.0%—0.0%	148,556	
Investments	6.2%	3.5%	2.1%—7.0%	579,233	
Other Income	6.1%	0.8%	0.0%—5.0%	499,575	
Total Income	100.0%	100.0%	100.0%—100.0%	9,517,272	

EXPENSES BY OBJECT: 58 Respondents

Personnel—Salaries	38.2%	35.4%	30.3%—44.9%	\$ 3,434,900	
Personnel—Benefits, Taxes, etc.	5.8%	4.2%	2.6%—9.4%	570,100	
Travel Expenses	5.1%	4.0%	2.1%—8.5%	497,328	
Occupancy	4.0%	3.2%	0.6%—5.5%	401,785	
Communication	2.3%	2.2%	1.4%—2.9%	222,289	
Postage/Freight	2.7%	2.3%	1.6%—3.0%	234,224	
Printing	4.3%	2.8%	1.3%—6.4%	401,166	
Computers & Data Processing	0.7%	0.0%	0.0%—0.8%	56,481	
Office Equipment	1.2%	0.8%	0.0%—2.1%	114,546	
Office Supplies	2.1%	1.5%	1.1%—2.4%	177,918	
Outside Accounting	0.9%	0.8%	0.3%—1.2%	85,982	
Outside Legal Fees	3.3%	0.5%	0.0%—5.4%	338,050	
Other Consulting Fees	1.8%	0.0%	0.0%—0.8%	168,315	
Cost of Sales	1.4%	0.0%	0.0%—0.0%	146,948	
Federal & State Taxes	0.6%	0.0%	0.0%—0.4%	45,573	
Insurance	1.5%	1.0%	0.5%—1.9%	139,614	
Other Expenses	19.5%	14.6%	4.9%—31.6%	1,991,077	
Total Expenses	95.4%	95.0%	89.1%—103.5%	9,026,296	

EXPENSES BY FUNCTION: 36 Respondents

Executive & Administrative	47.4%	44.0%	31.8%—64.1%	\$ 2,753,500	
Volunteers & Governance	3.4%	0.6%	0.0%—4.5%	203,251	
Membership Promotion	2.8%	1.0%	0.0%—3.3%	168,668	
Public Relations	3.2%	1.3%	0.0%—5.5%	199,301	
Government Relations	7.5%	1.2%	0.0%—7.8%	503,772	
Periodical Publications	3.9%	2.1%	0.0%—6.1%	235,150	
Nonperiodical Publications	1.0%	0.0%	0.0%—1.0%	55,507	
Conventions/Expositions	7.3%	5.1%	0.6%—12.0%	454,421	
Education Programs	7.8%	1.6%	0.0%—9.5%	486,673	
Certification/Accreditation	2.3%	0.0%	0.0%—0.0%	92,200	
Group Insurance Programs	3.3%	0.0%	0.0%—2.1%	232,778	
Other Programs	8.1%	3.9%	0.4%—10.7%	515,244	
Total Expenses	98.0%	96.1%	91.5%—105.7%	5,900,465	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	1.4	1.0	1.0—2.0	
Full Time Clerical	1.1	1.0	0.0—2.0	
Part Time Staff	0.5	0.0	0.0—1.0	
Total	2.9	3.0	2.0—4.0	
Personnel Costs Per Staff Member	\$23,395	\$23,725	\$16,363—\$29,660	

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: Between \$250,000 and \$499,999

39 TABLE

INCOME: 71 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	45.0%	44.9%	25.0%—62.3%	\$ 11,256,893	
Dues—Associate	4.2%	0.9%	0.0%—4.8%	1,001,001	
Dues—Other	1.0%	0.0%	0.0%—0.1%	252,239	
Initiation Fee	0.4%	0.0%	0.0%—0.0%	81,635	
Special Assessments	3.5%	0.0%	0.0%—0.0%	919,048	
Education Programs	5.4%	2.0%	0.0%—7.9%	1,411,679	
Conventions	7.7%	5.2%	0.0%—12.6%	2,020,865	
Expositions	3.8%	0.0%	0.0%—3.0%	894,602	
Certification/Accreditation	0.1%	0.0%	0.0%—0.0%	21,727	
Periodical—Advertising	2.5%	0.5%	0.0%—2.6%	618,705	
Periodical—Subscriptions	0.6%	0.0%	0.0%—0.0%	137,960	
Periodical—Other	0.2%	0.0%	0.0%—0.0%	43,953	
Nonperiodical Publications	0.2%	0.0%	0.0%—0.0%	60,219	
Group Insurance Programs	7.2%	0.0%	0.0%—9.9%	2,054,930	
Grants/Contracts	3.4%	0.0%	0.0%—0.0%	813,055	
Investments	7.0%	5.2%	3.3%—8.7%	1,773,770	
Other Income	7.9%	1.5%	0.0%—8.1%	2,032,768	
Total Income	100.0%	100.0%	100.0%—100.0%	25,395,049	

EXPENSES BY OBJECT: 71 Respondents

Personnel—Salaries	31.7%	32.0%	24.3%—37.4%	\$ 8,040,487	
Personnel—Benefits, Taxes, etc.	5.8%	5.7%	3.4%—8.0%	1,478,805	
Travel Expenses	5.5%	3.9%	2.5%—7.2%	1,432,283	
Occupancy	4.7%	4.1%	2.2%—6.2%	1,167,300	
Communication	2.1%	1.7%	1.3%—2.5%	561,832	
Postage/Freight	2.4%	2.2%	1.5%—3.1%	600,112	
Printing	4.2%	2.6%	0.9%—6.1%	1,035,493	
Computers & Data Processing	1.1%	0.4%	0.0%—1.5%	270,295	
Office Equipment	1.6%	0.8%	0.3%—2.3%	400,219	
Office Supplies	2.3%	1.8%	1.1%—2.9%	608,873	
Outside Accounting	0.9%	0.8%	0.5%—1.2%	239,358	
Outside Legal Fees	1.8%	0.4%	0.0%—1.6%	499,941	
Other Consulting Fees	2.5%	0.5%	0.0%—4.3%	642,175	
Cost of Sales	2.3%	0.0%	0.0%—0.0%	570,943	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	111,205	
Insurance	1.5%	0.7%	0.4%—1.4%	381,391	
Other Expenses	18.5%	15.4%	6.7%—29.5%	4,661,168	
Total Expenses	89.4%	93.3%	80.0%—100.0%	22,701,880	

EXPENSES BY FUNCTION: 51 Respondents

Executive & Administrative	35.3%	34.1%	24.7%—44.5%	\$ 6,422,422	
Volunteers & Governance	3.9%	1.5%	0.0%—5.8%	754,046	
Membership Promotion	4.4%	1.2%	0.6%—5.0%	766,920	
Public Relations	3.3%	0.6%	0.0%—4.1%	548,673	
Government Relations	5.4%	1.7%	0.1%—8.2%	943,720	
Periodical Publications	5.5%	3.1%	0.4%—6.9%	948,036	
Nonperiodical Publications	1.3%	0.0%	0.0%—1.4%	226,024	
Conventions/Expositions	10.5%	8.5%	0.4%—16.7%	1,922,766	
Education Programs	5.9%	2.7%	0.5%—7.7%	1,120,230	
Certification/Accreditation	0.2%	0.0%	0.0%—0.0%	31,896	
Group Insurance Programs	2.8%	0.0%	0.0%—2.6%	571,992	
Other Programs	12.2%	10.8%	0.7%—19.6%	2,164,247	
Total Expenses	90.7%	93.5%	81.7%—100.0%	16,420,972	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	2.6	2.0	1.0—3.0	
Full Time Clerical	2.2	2.0	1.0—3.0	
Part Time Staff	0.7	0.0	0.0—1.0	
Total	5.5	5.0	4.0—7.0	
Personnel Costs Per Staff Member	\$27,232	\$24,661	\$20,713—\$29,327	

Geographical Scope: Regional, State, and Local Membership Type: All Budget Group: Between \$500,000 and \$999,999

INCOME: 61 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	40.2%	40.1%	21.2%—56.0%	\$ 16,069,683	
Dues—Associate	2.3%	0.7%	0.0%—3.2%	897,563	
Dues—Other	1.5%	0.0%	0.0%—0.9%	549,507	
Initiation Fee	0.7%	0.0%	0.0%—0.0%	287,609	
Special Assessments	1.9%	0.0%	0.0%—0.0%	824,349	
Education Programs	7.1%	3.2%	0.0%—10.0%	2,834,477	
Conventions	8.8%	3.1%	0.0%—10.0%	3,421,851	
Expositions	5.5%	0.0%	0.0%—4.0%	2,022,837	
Certification/Accreditation	0.3%	0.0%	0.0%—0.0%	109,966	
Periodical—Advertising	3.0%	0.3%	0.0%—3.2%	1,158,564	
Periodical—Subscriptions	0.9%	0.0%	0.0%—0.3%	410,439	
Periodical—Other	0.5%	0.0%	0.0%—0.0%	221,872	
Nonperiodical Publications	1.2%	0.0%	0.0%—0.3%	470,005	
Group Insurance Programs	5.3%	0.0%	0.0%—4.5%	2,205,347	
Grants/Contracts	6.0%	0.0%	0.0%—0.5%	2,364,435	
Investments	6.5%	5.4%	2.5%—8.4%	2,593,314	
Other Income	8.3%	2.9%	0.0%—8.7%	3,569,918	
Total Income	100.0%	100.0%	100.0%—100.0%	40,011,736	

EXPENSES BY OBJECT: 60 Respondents

Personnel—Salaries	29.6%	29.0%	24.6%—35.3%	\$ 11,520,271	
Personnel—Benefits, Taxes, etc.	6.0%	5.7%	3.8%—7.4%	2,335,439	
Travel Expenses	5.4%	3.7%	2.2%—5.7%	2,089,910	
Occupancy	5.0%	4.0%	1.4%—6.2%	1,932,114	
Communication	1.9%	1.6%	1.0%—2.5%	724,141	
Postage/Freight	2.2%	1.8%	1.3%—2.8%	839,988	
Printing	4.7%	3.2%	1.4%—6.3%	1,788,926	
Computers & Data Processing	1.4%	0.8%	0.0%—2.0%	569,553	
Office Equipment	1.3%	0.9%	0.3%—2.3%	516,130	
Office Supplies	2.4%	1.4%	0.8%—2.2%	883,967	
Outside Accounting	0.8%	0.6%	0.3%—1.0%	308,970	
Outside Legal Fees	1.7%	0.5%	0.1%—1.7%	663,312	
Other Consulting Fees	2.6%	0.5%	0.0%—2.6%	1,026,429	
Cost of Sales	2.9%	0.0%	0.0%—0.0%	1,272,920	
Federal & State Taxes	0.4%	0.0%	0.0%—0.2%	158,205	
Insurance	0.9%	0.6%	0.3%—1.0%	353,812	
Other Expenses	23.3%	21.3%	13.4%—34.6%	9,330,268	
Total Expenses	92.4%	96.2%	87.7%—99.4%	36,314,355	

EXPENSES BY FUNCTION: 37 Respondents

Executive & Administrative	34.8%	31.3%	22.5%—49.4%	\$ 8,524,386	
Volunteers & Governance	3.9%	1.8%	0.0%—5.0%	955,665	
Membership Promotion	5.5%	2.0%	0.0%—7.8%	1,263,046	
Public Relations	3.1%	0.8%	0.0%—3.8%	765,712	
Government Relations	5.5%	0.8%	0.0%—8.9%	1,295,186	
Periodical Publications	5.2%	3.3%	0.4%—7.4%	1,248,764	
Nonperiodical Publications	1.2%	0.0%	0.0%—1.6%	303,819	
Conventions/Expositions	7.2%	5.8%	0.0%—11.9%	1,723,235	
Education Programs	8.5%	4.3%	0.4%—10.8%	1,975,061	
Certification/Accreditation	0.6%	0.0%	0.0%—0.0%	144,207	
Group Insurance Programs	2.2%	0.0%	0.0%—2.1%	516,265	
Other Programs	15.4%	7.9%	1.0%—26.9%	3,701,515	
Total Expenses	93.0%	95.4%	89.3%—98.7%	22,416,861	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	4.5	5.0	3.0—6.0	
Full Time Clerical	4.0	3.0	2.0—6.0	
Part Time Staff	2.1	1.0	0.0—2.0	
Total	10.6	9.0	6.0—12.0	
Personnel Costs Per Staff Member	\$24,532	\$23,571	\$19,793—\$27,968	

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: Between \$1,000,000 and \$2,499,999

TABLE
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INCOME: 66 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	48.2%	49.8%	26.4%—67.8%	\$ 46,922,008	
Dues—Associate	1.7%	0.0%	0.0%—1.7%	1,665,893	
Dues—Other	1.2%	0.0%	0.0%—0.6%	1,163,060	
Initiation Fee	0.5%	0.0%	0.0%—0.0%	585,774	
Special Assessments	3.8%	0.0%	0.0%—0.0%	3,692,381	
Education Programs	9.0%	2.1%	0.0%—13.8%	8,696,997	
Conventions	5.6%	1.8%	0.0%—7.0%	5,172,103	
Expositions	3.8%	0.0%	0.0%—1.6%	3,906,072	
Certification/Accreditation	0.3%	0.0%	0.0%—0.0%	229,404	
Periodical—Advertising	2.7%	1.0%	0.0%—4.5%	2,685,401	
Periodical—Subscriptions	1.6%	0.0%	0.0%—0.3%	1,570,567	
Periodical—Other	1.0%	0.0%	0.0%—0.1%	1,059,986	
Nonperiodical Publications	0.9%	0.0%	0.0%—0.4%	726,938	
Group Insurance Programs	3.8%	0.0%	0.0%—2.9%	3,928,230	
Grants/Contracts	2.2%	0.0%	0.0%—0.0%	1,917,501	
Investments	7.1%	4.8%	3.4%—8.9%	7,103,833	
Other Income	6.6%	1.7%	0.4%—6.1%	7,135,396	
Total Income	100.0%	100.0%	100.0%—100.0%	98,161,544	

EXPENSES BY OBJECT: 65 Respondents

Personnel—Salaries	29.4%	29.3%	20.2%—36.3%	\$ 28,861,281	
Personnel—Benefits, Taxes, etc.	6.5%	6.2%	4.0%—9.3%	6,430,642	
Travel Expenses	4.4%	4.0%	2.0%—6.0%	4,277,766	
Occupancy	4.7%	3.4%	1.3%—5.9%	4,643,943	
Communication	1.8%	1.5%	1.0%—2.2%	1,710,533	
Postage/Freight	2.6%	2.2%	1.5%—3.0%	2,496,728	
Printing	6.0%	4.2%	1.5%—8.4%	5,859,473	
Computers & Data Processing	1.2%	0.9%	0.4%—1.5%	1,173,265	
Office Equipment	1.3%	1.2%	0.5%—2.0%	1,279,216	
Office Supplies	1.5%	1.3%	0.9%—1.9%	1,490,769	
Outside Accounting	0.5%	0.4%	0.3%—0.6%	448,531	
Outside Legal Fees	3.0%	1.2%	0.4%—2.6%	3,115,133	
Other Consulting Fees	2.0%	0.8%	0.0%—2.3%	1,851,723	
Cost of Sales	3.5%	0.0%	0.0%—0.4%	3,155,509	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	162,022	
Insurance	0.8%	0.6%	0.4%—0.9%	742,030	
Other Expenses	24.0%	21.6%	12.3%—37.5%	23,416,568	
Total Expenses	93.5%	94.1%	89.6%—99.7%	91,115,132	

EXPENSES BY FUNCTION: 49 Respondents

Executive & Administrative	29.0%	27.0%	16.1%—38.9%	\$ 20,151,431	
Volunteers & Governance	2.3%	0.5%	0.0%—3.5%	1,821,156	
Membership Promotion	4.4%	2.0%	0.0%—5.0%	3,491,585	
Public Relations	5.1%	1.5%	0.0%—5.8%	4,093,373	
Government Relations	6.3%	3.6%	0.6%—9.2%	4,878,918	
Periodical Publications	8.6%	5.4%	2.2%—11.1%	6,502,703	
Nonperiodical Publications	1.0%	0.0%	0.0%—0.6%	676,129	
Conventions/Expositions	6.8%	4.2%	1.4%—7.2%	5,169,032	
Education Programs	10.7%	5.4%	0.5%—14.4%	7,914,523	
Certification/Accreditation	0.5%	0.0%	0.0%—0.0%	343,965	
Group Insurance Programs	2.3%	0.0%	0.0%—0.5%	1,808,689	
Other Programs	16.4%	7.0%	0.0%—23.6%	12,545,426	
Total Expenses	93.4%	94.7%	90.2%—99.5%	69,396,930	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	10.4	8.0	5.0—14.0	
Full Time Clerical	9.0	8.0	5.5—11.5	
Part Time Staff	1.2	1.0	0.0—2.0	
Total	20.6	18.5	12.0—27.5	
Personnel Costs Per Staff Member	\$28,511	\$27,377	\$22,822—\$32,848	

Geographical Scope: Regional, State, and Local
Membership Type: All
Budget Group: \$2,500,000 and over

INCOME: 30 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	43.2%	43.7%	22.7%—67.4%	\$ 68,639,071	
Dues—Associate	0.4%	0.0%	0.0%—0.0%	530,993	
Dues—Other	3.2%	0.0%	0.0%—2.1%	4,656,048	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	263,250	
Special Assessments	2.5%	0.0%	0.0%—0.1%	4,336,897	
Education Programs	11.9%	3.8%	0.6%—15.6%	20,825,096	
Conventions	2.0%	0.9%	0.0%—3.3%	2,401,062	
Expositions	2.4%	0.0%	0.0%—0.9%	2,334,738	
Certification/Accreditation	0.2%	0.0%	0.0%—0.0%	208,245	
Periodical—Advertising	2.4%	1.7%	0.0%—4.0%	3,386,125	
Periodical—Subscriptions	0.5%	0.0%	0.0%—0.4%	645,719	
Periodical—Other	0.2%	0.0%	0.0%—0.0%	216,894	
Nonperiodical Publications	1.7%	0.0%	0.0%—0.7%	2,333,327	
Group Insurance Programs	1.6%	0.0%	0.0%—0.0%	2,308,564	
Grants/Contracts	2.6%	0.0%	0.0%—2.4%	3,181,002	
Investments	9.7%	6.1%	4.3%—8.0%	11,895,668	
Other Income	15.4%	6.2%	0.9%—15.3%	19,745,742	
Total Income	100.0%	100.0%	100.0%—100.0%	147,908,441	

EXPENSES BY OBJECT: 29 Respondents

Personnel—Salaries	29.5%	30.3%	21.3%—36.8%	\$ 43,466,001	
Personnel—Benefits, Taxes, etc.	6.7%	5.9%	4.9%—8.9%	10,237,277	
Travel Expenses	4.3%	3.0%	1.5%—5.6%	7,318,673	
Occupancy	4.1%	3.4%	2.3%—5.8%	5,416,185	
Communication	1.6%	1.4%	1.2%—1.9%	2,389,766	
Postage/Freight	2.5%	2.1%	1.3%—3.0%	3,656,361	
Printing	4.6%	3.3%	1.3%—8.0%	6,148,746	
Computers & Data Processing	1.1%	0.9%	0.4%—1.5%	1,630,394	
Office Equipment	1.1%	0.9%	0.5%—1.6%	1,561,921	
Office Supplies	1.5%	1.7%	0.7%—2.1%	2,214,655	
Outside Accounting	0.4%	0.3%	0.2%—0.5%	474,141	
Outside Legal Fees	1.1%	0.6%	0.1%—1.3%	1,916,562	
Other Consulting Fees	2.1%	0.9%	0.1%—1.9%	2,841,967	
Cost of Sales	4.6%	0.0%	0.0%—3.3%	9,372,583	
Federal & State Taxes	0.1%	0.0%	0.0%—0.0%	148,775	
Insurance	1.2%	0.3%	0.2%—0.4%	1,491,774	
Other Expenses	28.5%	22.0%	14.7%—44.8%	36,755,200	
Total Expenses	95.0%	96.1%	93.8%—98.2%	137,040,981	

EXPENSES BY FUNCTION: 24 Respondents

Executive & Administrative	22.5%	19.9%	10.9%—29.9%	\$ 24,919,933	
Volunteers & Governance	1.4%	0.0%	0.0%—1.8%	2,212,596	
Membership Promotion	4.3%	1.9%	0.0%—6.1%	5,907,841	
Public Relations	5.5%	1.5%	0.0%—4.0%	6,543,243	
Government Relations	4.3%	2.6%	0.6%—7.3%	4,927,055	
Periodical Publications	4.8%	4.2%	0.0%—7.6%	5,397,726	
Nonperiodical Publications	1.7%	0.0%	0.0%—1.7%	1,911,736	
Conventions/Expositions	5.0%	2.6%	0.0%—4.2%	4,494,339	
Education Programs	16.3%	7.6%	2.7%—24.6%	22,281,199	
Certification/Accreditation	1.4%	0.0%	0.0%—0.0%	2,086,736	
Group Insurance Programs	2.9%	0.0%	0.0%—0.4%	3,273,816	
Other Programs	25.4%	17.6%	5.4%—43.8%	34,459,144	
Total Expenses	95.5%	96.5%	94.0%—98.5%	118,415,364	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	28.6	21.0	15.0—43.0	
Full Time Clerical	28.7	21.5	14.5—36.5	
Part Time Staff	5.7	5.0	1.5—9.0	
Total	63.0	50.5	39.0—83.5	
Personnel Costs Per Staff Member	\$26,860	\$27,164	\$24,073—\$32,857	

Geographical Scope: All
Membership Type: Associations based primarily on Corporate Members
Budget Group: Less than \$250,000

TABLE
43

INCOME: 43 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	58.9%	65.9%	38.7%–79.3%	\$ 4,365,267	
Dues—Associate	4.7%	0.6%	0.0%–8.0%	347,592	
Dues—Other	0.5%	0.0%	0.0%–0.0%	30,630	
Initiation Fee	0.2%	0.0%	0.0%–0.0%	9,692	
Special Assessments	0.7%	0.0%	0.0%–0.0%	65,263	
Education Programs	4.6%	0.0%	0.0%–2.7%	373,518	
Conventions	9.0%	2.8%	0.0%–13.8%	629,449	
Expositions	2.9%	0.0%	0.0%–0.0%	195,750	
Certification/Accreditation	2.4%	0.0%	0.0%–0.0%	160,194	
Periodical—Advertising	0.9%	0.0%	0.0%–0.2%	58,404	
Periodical—Subscriptions	0.0%	0.0%	0.0%–0.0%	2,875	
Periodical—Other	0.0%	0.0%	0.0%–0.0%	2,100	
Nonperiodical Publications	1.0%	0.0%	0.0%–0.2%	81,937	
Group Insurance Programs	3.1%	0.0%	0.0%–0.0%	273,580	
Grants/Contracts	0.5%	0.0%	0.0%–0.0%	27,369	
Investments	6.2%	4.8%	2.6%–6.9%	439,491	
Other Income	4.3%	0.0%	0.0%–3.7%	292,214	
Total Income	100.0%	100.0%	100.0%–100.0%	7,355,325	

EXPENSES BY OBJECT: 43 Respondents

Personnel—Salaries	38.8%	38.5%	27.2%–45.0%	\$ 2,775,795	
Personnel—Benefits, Taxes, etc.	6.2%	5.1%	1.4%–10.7%	484,192	
Travel Expenses	5.1%	4.4%	2.5%–7.5%	380,925	
Occupancy	4.6%	4.2%	2.0%–6.1%	360,142	
Communication	2.4%	2.2%	1.4%–3.2%	176,859	
Postage/Freight	2.5%	2.2%	1.2%–3.0%	170,059	
Printing	2.9%	2.4%	0.7%–4.3%	218,324	
Computers & Data Processing	0.4%	0.0%	0.0%–0.0%	33,060	
Office Equipment	1.1%	0.4%	0.0%–1.4%	85,902	
Office Supplies	2.1%	1.5%	1.0%–2.1%	141,685	
Outside Accounting	1.2%	0.9%	0.6%–1.5%	86,937	
Outside Legal Fees	3.9%	1.4%	0.0%–7.4%	312,126	
Other Consulting Fees	2.7%	0.0%	0.0%–4.7%	205,667	
Cost of Sales	1.9%	0.0%	0.0%–0.0%	136,114	
Federal & State Taxes	0.6%	0.0%	0.0%–0.0%	35,171	
Insurance	1.4%	0.9%	0.4%–1.6%	99,623	
Other Expenses	20.7%	13.2%	4.9%–34.4%	1,600,237	
Total Expenses	98.5%	96.7%	89.3%–105.6%	7,302,818	

EXPENSES BY FUNCTION: 26 Respondents

Executive & Administrative	49.1%	49.9%	36.5%–64.8%	\$ 2,152,657	
Volunteers & Governance	2.2%	0.0%	0.0%–2.7%	115,009	
Membership Promotion	4.3%	1.2%	0.2%–4.1%	180,980	
Public Relations	3.9%	2.2%	0.0%–6.7%	178,416	
Government Relations	7.7%	2.1%	0.0%–7.8%	383,836	
Periodical Publications	2.3%	1.0%	0.1%–4.0%	92,811	
Nonperiodical Publications	0.8%	0.0%	0.0%–1.0%	32,255	
Conventions/Expositions	9.7%	7.3%	1.7%–16.3%	410,572	
Education Programs	6.0%	1.1%	0.0%–6.6%	289,343	
Certification/Accreditation	0.4%	0.0%	0.0%–0.0%	18,416	
Group Insurance Programs	4.0%	0.0%	0.0%–2.4%	211,636	
Other Programs	9.3%	4.6%	0.4%–11.4%	403,190	
Total Expenses	99.6%	99.8%	91.5%–107.5%	4,469,121	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	1.4	1.0	1.0–2.0	
Full Time Clerical	0.9	1.0	0.0–1.0	
Part Time Staff	0.3	0.0	0.0–1.0	
Total	2.6	2.0	2.0–3.5	
Personnel Costs Per Staff Member	\$27,232	\$28,167	\$18,726–\$36,780	

TABLE 44

Geographical Scope: All
Membership Type: Associations based primarily on Corporate Members
Budget Group: Between \$250,000 and \$499,999

INCOME: 47 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	47.0%	44.9%	33.6%—61.8%	\$ 8,390,314	
Dues—Associate	5.4%	3.9%	0.1%—7.0%	1,018,147	
Dues—Other	1.3%	0.0%	0.0%—0.3%	229,431	
Initiation Fee	0.4%	0.0%	0.0%—0.0%	61,950	
Special Assessments	3.4%	0.0%	0.0%—0.0%	670,999	
Education Programs	3.2%	0.0%	0.0%—2.7%	616,847	
Conventions	11.0%	8.6%	1.4%—14.9%	2,015,691	
Expositions	3.7%	0.0%	0.0%—2.7%	581,907	
Certification/Accreditation	0.0%	0.0%	0.0%—0.0%	4,400	
Periodical—Advertising	1.9%	0.0%	0.0%—1.1%	333,664	
Periodical—Subscriptions	0.4%	0.0%	0.0%—0.0%	70,896	
Periodical—Other	0.1%	0.0%	0.0%—0.0%	9,250	
Nonperiodical Publications	1.3%	0.0%	0.0%—1.0%	276,402	
Group Insurance Programs	7.2%	0.0%	0.0%—12.5%	1,348,799	
Grants/Contracts	3.0%	0.0%	0.0%—0.0%	487,679	
Investments	5.7%	5.4%	3.1%—7.6%	1,048,187	
Other Income	4.8%	0.5%	0.0%—3.0%	870,232	
Total Income	100.0%	100.0%	100.0%—100.0%	18,034,795	

EXPENSES BY OBJECT: 47 Respondents

Personnel—Salaries	31.9%	32.0%	25.7%—37.3%	\$ 5,713,122	
Personnel—Benefits, Taxes, etc.	5.5%	5.6%	2.8%—8.3%	977,111	
Travel Expenses	5.8%	3.9%	2.3%—7.8%	1,076,217	
Occupancy	3.8%	3.8%	2.1%—5.0%	702,162	
Communication	1.9%	1.7%	1.3%—2.3%	345,001	
Postage/Freight	2.2%	2.0%	1.4%—2.7%	396,800	
Printing	4.5%	2.5%	1.0%—6.4%	794,003	
Computers & Data Processing	0.8%	0.4%	0.0%—1.3%	148,281	
Office Equipment	1.2%	0.7%	0.1%—1.9%	217,524	
Office Supplies	2.4%	1.8%	1.2%—2.9%	438,117	
Outside Accounting	1.1%	0.9%	0.6%—1.2%	204,494	
Outside Legal Fees	3.3%	0.7%	0.0%—6.4%	645,863	
Other Consulting Fees	3.3%	1.1%	0.0%—4.2%	604,187	
Cost of Sales	0.6%	0.0%	0.0%—0.0%	112,259	
Federal & State Taxes	0.6%	0.0%	0.0%—0.1%	108,318	
Insurance	1.8%	0.7%	0.4%—1.2%	316,434	
Other Expenses	17.0%	16.0%	3.9%—27.6%	3,148,845	
Total Expenses	87.6%	92.1%	77.1%—98.6%	15,948,738	

EXPENSES BY FUNCTION: 33 Respondents

Executive & Administrative	38.8%	38.0%	28.0%—48.8%	\$ 4,920,381	
Volunteers & Governance	1.5%	0.0%	0.0%—1.5%	209,958	
Membership Promotion	4.5%	1.5%	0.8%—4.0%	536,294	
Public Relations	3.3%	0.3%	0.0%—4.1%	406,934	
Government Relations	5.7%	4.4%	0.3%—8.3%	750,149	
Periodical Publications	4.2%	1.6%	0.0%—5.2%	536,740	
Nonperiodical Publications	1.6%	0.0%	0.0%—2.6%	207,718	
Conventions/Expositions	10.3%	7.4%	1.3%—16.5%	1,281,468	
Education Programs	4.2%	2.6%	0.0%—5.7%	573,883	
Certification/Accreditation	0.0%	0.0%	0.0%—0.0%	5,200	
Group Insurance Programs	2.5%	0.0%	0.0%—1.9%	328,940	
Other Programs	13.7%	9.4%	0.9%—19.8%	1,783,428	
Total Expenses	90.3%	92.2%	85.2%—100.0%	11,541,093	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	2.6	2.0	2.0—3.0	
Full Time Clerical	1.8	2.0	1.0—2.0	
Part Time Staff	0.6	0.0	0.0—1.0	
Total	5.0	5.0	4.0—6.0	
Personnel Costs Per Staff Member	\$32,749	\$29,320	\$23,841—\$35,887	

Geographical Scope: All
Membership Type: Associations based primarily on Corporate Members
Budget Group: Between \$500,000 and \$999,999

INCOME: 55 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	50.5%	49.9%	30.0%—71.5%	\$ 20,717,312	
Dues—Associate	3.6%	1.6%	0.0%—5.6%	1,540,605	
Dues—Other	1.0%	0.0%	0.0%—0.3%	384,584	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	45,232	
Special Assessments	4.8%	0.0%	0.0%—0.0%	2,079,943	
Education Programs	5.3%	1.9%	0.0%—9.1%	2,032,826	
Conventions	8.9%	5.9%	0.0%—14.5%	3,548,013	
Expositions	3.6%	0.0%	0.0%—2.2%	1,276,066	
Certification/Accreditation	0.3%	0.0%	0.0%—0.0%	111,249	
Periodical—Advertising	1.7%	0.0%	0.0%—1.8%	629,675	
Periodical—Subscriptions	0.9%	0.0%	0.0%—0.2%	339,662	
Periodical—Other	0.8%	0.0%	0.0%—0.0%	309,203	
Nonperiodical Publications	1.9%	0.0%	0.0%—1.1%	682,318	
Group Insurance Programs	3.9%	0.0%	0.0%—1.3%	1,457,295	
Grants/Contracts	3.1%	0.0%	0.0%—0.0%	1,207,280	
Investments	5.8%	4.4%	2.0%—8.5%	2,300,083	
Other Income	3.7%	0.2%	0.0%—5.5%	1,438,297	
Total Income	100.0%	100.0%	100.0%—100.0%	40,099,643	

EXPENSES BY OBJECT: 54 Respondents

Personnel—Salaries	30.3%	29.3%	24.6%—36.3%	\$ 11,934,250	
Personnel—Benefits, Taxes, etc.	6.2%	5.7%	4.1%—8.4%	2,465,251	
Travel Expenses	6.0%	3.9%	2.5%—7.0%	2,286,174	
Occupancy	4.4%	3.9%	2.3%—6.1%	1,732,053	
Communication	1.6%	1.4%	1.0%—2.2%	614,004	
Postage/Freight	2.0%	1.7%	1.2%—2.7%	787,443	
Printing	4.7%	2.1%	1.2%—6.7%	1,766,247	
Computers & Data Processing	1.1%	0.6%	0.0%—1.3%	433,192	
Office Equipment	1.3%	1.0%	0.4%—1.9%	513,878	
Office Supplies	1.9%	1.2%	0.7%—2.2%	697,454	
Outside Accounting	0.8%	0.6%	0.4%—1.0%	285,437	
Outside Legal Fees	3.9%	1.6%	0.4%—4.3%	1,691,206	
Other Consulting Fees	4.1%	0.9%	0.0%—3.7%	1,559,882	
Cost of Sales	2.2%	0.0%	0.0%—0.0%	805,455	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	136,146	
Insurance	0.7%	0.4%	0.3%—0.8%	274,819	
Other Expenses	22.2%	22.0%	8.4%—31.2%	8,858,251	
Total Expenses	93.8%	97.0%	89.3%—99.1%	36,841,142	

EXPENSES BY FUNCTION: 41 Respondents

Executive & Administrative	39.9%	38.1%	27.3%—55.9%	\$ 12,305,234	
Volunteers & Governance	3.6%	1.3%	0.0%—5.6%	1,053,231	
Membership Promotion	4.2%	1.7%	0.0%—4.4%	1,143,420	
Public Relations	4.6%	1.0%	0.0%—3.8%	1,390,718	
Government Relations	5.4%	1.0%	0.0%—8.4%	1,497,002	
Periodical Publications	4.9%	2.2%	0.4%—4.5%	1,378,432	
Nonperiodical Publications	2.3%	0.2%	0.0%—2.2%	677,442	
Conventions/Expositions	9.7%	8.4%	0.0%—15.9%	2,870,595	
Education Programs	6.3%	3.2%	0.3%—7.6%	1,702,692	
Certification/Accreditation	2.1%	0.0%	0.0%—0.0%	479,834	
Group Insurance Programs	1.3%	0.0%	0.0%—0.6%	349,656	
Other Programs	11.3%	3.5%	0.3%—14.4%	3,398,739	
Total Expenses	95.4%	97.6%	92.2%—99.0%	28,246,995	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	4.4	4.0	3.0—5.0	
Full Time Clerical	3.7	3.0	2.0—5.0	
Part Time Staff	1.4	1.0	0.0—2.0	
Total	9.5	8.0	6.0—12.0	
Personnel Costs Per Staff Member	\$31,233	\$29,380	\$22,529—\$36,061	

TABLE 46

Geographical Scope: All
Membership Type: Associations based primarily on Corporate Members
Budget Group: Between \$1,000,000 and \$2,499,999

INCOME: 61 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	47.2%	45.1%	28.7%—65.7%	\$ 44,768,104	
Dues—Associate	3.5%	1.0%	0.0%—4.9%	3,309,294	
Dues—Other	0.6%	0.0%	0.0%—0.3%	615,182	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	101,107	
Special Assessments	3.1%	0.0%	0.0%—0.0%	3,319,228	
Education Programs	6.6%	3.3%	0.4%—9.8%	6,661,737	
Conventions	10.1%	7.0%	0.9%—14.3%	9,320,471	
Expositions	5.6%	0.0%	0.0%—3.0%	5,546,203	
Certification/Accreditation	0.8%	0.0%	0.0%—0.0%	740,211	
Periodical—Advertising	2.4%	0.0%	0.0%—2.4%	2,206,176	
Periodical—Subscriptions	1.2%	0.0%	0.0%—0.3%	1,228,569	
Periodical—Other	1.1%	0.0%	0.0%—0.0%	996,721	
Nonperiodical Publications	1.3%	0.0%	0.0%—1.1%	1,384,056	
Group Insurance Programs	4.1%	0.0%	0.0%—1.8%	4,311,373	
Grants/Contracts	1.3%	0.0%	0.0%—0.0%	1,188,388	
Investments	7.0%	4.2%	2.9%—9.0%	7,017,956	
Other Income	4.1%	1.3%	0.1%—3.5%	4,202,789	
Total Income	100.0%	100.0%	100.0%—100.0%	96,917,565	

EXPENSES BY OBJECT: 60 Respondents

Personnel—Salaries	30.7%	29.1%	23.4%—38.0%	\$ 29,627,839	
Personnel—Benefits, Taxes, etc.	6.9%	6.2%	4.9%—9.3%	6,631,190	
Travel Expenses	5.2%	4.9%	2.9%—6.6%	5,112,553	
Occupancy	5.7%	4.9%	3.0%—6.3%	5,691,179	
Communication	1.8%	1.5%	1.1%—2.2%	1,691,842	
Postage/Freight	2.8%	2.2%	1.3%—3.5%	2,644,366	
Printing	6.5%	4.5%	1.8%—8.9%	6,140,495	
Computers & Data Processing	0.9%	0.6%	0.2%—1.2%	922,071	
Office Equipment	1.4%	1.0%	0.5%—2.0%	1,421,366	
Office Supplies	1.7%	1.3%	1.0%—2.2%	1,616,644	
Outside Accounting	0.6%	0.4%	0.3%—0.8%	535,361	
Outside Legal Fees	3.9%	1.3%	0.4%—4.0%	3,943,031	
Other Consulting Fees	4.2%	1.4%	0.1%—4.8%	4,461,939	
Cost of Sales	3.3%	0.0%	0.0%—1.0%	2,894,786	
Federal & State Taxes	0.4%	0.0%	0.0%—0.1%	448,812	
Insurance	0.7%	0.5%	0.3%—0.8%	655,294	
Other Expenses	20.8%	17.0%	8.4%—31.2%	19,835,369	
Total Expenses	97.5%	98.3%	92.5%—101.8%	94,274,137	

EXPENSES BY FUNCTION: 49 Respondents

Executive & Administrative	30.7%	27.7%	20.1%—38.9%	\$ 23,618,781	
Volunteers & Governance	1.2%	0.0%	0.0%—1.5%	956,037	
Membership Promotion	5.1%	2.2%	0.0%—6.5%	4,172,655	
Public Relations	5.2%	2.5%	0.0%—7.2%	4,190,406	
Government Relations	7.7%	4.3%	0.6%—10.4%	6,146,448	
Periodical Publications	7.7%	4.5%	1.5%—8.4%	5,865,134	
Nonperiodical Publications	1.9%	0.0%	0.0%—1.3%	1,553,692	
Conventions/Expositions	11.3%	8.3%	2.2%—19.2%	8,488,486	
Education Programs	7.7%	3.7%	1.0%—12.7%	6,680,727	
Certification/Accreditation	2.5%	0.0%	0.0%—0.0%	1,884,064	
Group Insurance Programs	2.5%	0.0%	0.0%—0.3%	2,215,130	
Other Programs	14.5%	7.9%	0.0%—19.5%	11,705,749	
Total Expenses	98.0%	98.1%	93.2%—101.6%	77,477,309	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	9.8	9.0	6.0—12.0	
Full Time Clerical	7.8	7.0	4.0—10.0	
Part Time Staff	1.1	1.0	0.0—1.0	
Total	18.7	17.0	10.0—24.0	
Personnel Costs Per Staff Member	\$36,043	\$33,250	\$27,619—\$39,829	

Geographical Scope: All
Membership Type: Associations based primarily on Corporate Members
Budget Group: \$2,500,000 and over

INCOME: 40 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	39.6%	31.2%	18.7%—58.4%	\$ 87,225,133	
Dues—Associate	2.4%	1.1%	0.0%—3.7%	5,048,525	
Dues—Other	1.1%	0.0%	0.0%—1.5%	2,550,126	
Initiation Fee	0.1%	0.0%	0.0%—0.0%	1,129,437	
Special Assessments	1.3%	0.0%	0.0%—0.0%	34,629,282	
Education Programs	4.3%	2.0%	0.0%—7.1%	9,494,662	
Conventions	9.8%	6.4%	0.1%—14.3%	22,099,229	
Expositions	14.9%	0.9%	0.0%—19.5%	33,976,563	
Certification/Accreditation	1.9%	0.0%	0.0%—0.0%	3,640,608	
Periodical—Advertising	2.7%	0.2%	0.0%—2.5%	6,417,897	
Periodical—Subscriptions	0.6%	0.0%	0.0%—0.5%	2,539,625	
Periodical—Other	0.5%	0.0%	0.0%—0.1%	2,505,309	
Nonperiodical Publications	3.9%	0.8%	0.0%—2.1%	13,340,799	
Group Insurance Programs	2.5%	0.0%	0.0%—0.0%	4,412,654	
Grants/Contracts	2.4%	0.0%	0.0%—0.2%	9,143,841	
Investments	6.6%	5.6%	3.4%—7.2%	13,652,604	
Other Income	5.3%	1.0%	0.0%—5.2%	62,885,755	
Total Income	100.0%	100.0%	100.0%—100.0%	314,692,049	

EXPENSES BY OBJECT: 40 Respondents

Personnel—Salaries	26.3%	25.1%	19.8%—33.4%	\$ 71,473,151	
Personnel—Benefits, Taxes, etc.	6.0%	5.5%	4.6%—7.6%	17,155,886	
Travel Expenses	5.5%	4.3%	2.6%—7.2%	15,232,034	
Occupancy	4.9%	4.4%	3.2%—6.4%	13,554,455	
Communication	1.6%	1.4%	1.0%—1.9%	7,943,619	
Postage/Freight	3.2%	2.4%	1.5%—3.7%	8,114,714	
Printing	6.5%	5.9%	2.6%—10.1%	20,280,648	
Computers & Data Processing	1.4%	1.2%	0.4%—1.6%	10,779,988	
Office Equipment	1.1%	1.0%	0.6%—1.6%	3,358,961	
Office Supplies	1.4%	1.1%	0.8%—1.9%	3,385,796	
Outside Accounting	0.4%	0.4%	0.2%—0.5%	904,488	
Outside Legal Fees	2.8%	0.8%	0.4%—2.6%	4,829,463	
Other Consulting Fees	4.7%	1.7%	0.6%—6.1%	9,956,672	
Cost of Sales	3.0%	0.0%	0.0%—0.6%	35,046,660	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	781,935	
Insurance	1.0%	0.3%	0.2%—0.6%	1,961,014	
Other Expenses	23.4%	23.8%	13.2%—30.2%	70,610,396	
Total Expenses	93.4%	95.0%	89.3%—98.9%	295,369,880	

EXPENSES BY FUNCTION: 31 Respondents

Executive & Administrative	22.4%	21.4%	13.6%—26.9%	\$ 40,954,021	
Volunteers & Governance	1.4%	0.0%	0.0%—1.9%	2,997,700	
Membership Promotion	7.4%	4.0%	1.3%—11.5%	17,247,245	
Public Relations	7.7%	3.8%	1.2%—7.5%	35,472,997	
Government Relations	6.3%	3.8%	1.8%—10.7%	10,490,405	
Periodical Publications	4.6%	2.1%	0.0%—5.8%	9,448,680	
Nonperiodical Publications	3.0%	0.0%	0.0%—2.7%	5,696,338	
Conventions/Expositions	15.0%	13.6%	2.7%—20.6%	28,756,469	
Education Programs	6.4%	3.3%	0.0%—7.8%	12,284,621	
Certification/Accreditation	1.7%	0.0%	0.0%—0.0%	1,803,544	
Group Insurance Programs	2.4%	0.0%	0.0%—0.0%	3,435,920	
Other Programs	14.9%	8.1%	2.8%—19.6%	79,560,138	
Total Expenses	93.1%	94.2%	88.9%—98.7%	248,148,078	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	34.0	20.5	14.0—41.0	
Full Time Clerical	33.6	17.0	8.5—42.5	
Part Time Staff	4.7	2.0	0.0—7.0	
Total	72.3	39.0	25.5—96.0	
Personnel Costs Per Staff Member	\$32,910	\$32,079	\$26,792—\$40,163	

Geographical Scope: All
Membership Type: Associations based primarily on Individual Members
Budget Group: Less than \$250,000

INCOME: 24 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	44.2%	43.7%	21.3%—70.3%	\$ 1,514,236	
Dues—Associate	1.0%	0.0%	0.0%—0.0%	33,954	
Dues—Other	0.6%	0.0%	0.0%—0.0%	17,027	
Initiation Fee	0.8%	0.0%	0.0%—0.0%	28,606	
Special Assessments	5.9%	0.0%	0.0%—0.0%	185,958	
Education Programs	8.1%	0.0%	0.0%—10.0%	274,419	
Conventions	10.5%	0.0%	0.0%—17.3%	381,664	
Expositions	1.7%	0.0%	0.0%—0.0%	79,757	
Certification/Accreditation	0.4%	0.0%	0.0%—0.0%	16,400	
Periodical—Advertising	2.5%	0.0%	0.0%—2.2%	100,175	
Periodical—Subscriptions	0.1%	0.0%	0.0%—0.0%	656	
Periodical—Other	0.0%	0.0%	0.0%—0.0%	2,500	
Nonperiodical Publications	0.7%	0.0%	0.0%—0.5%	22,178	
Group Insurance Programs	0.6%	0.0%	0.0%—0.0%	26,988	
Grants/Contracts	4.3%	0.0%	0.0%—0.0%	143,500	
Investments	6.8%	4.4%	1.9%—8.7%	212,362	
Other Income	12.0%	3.4%	0.0%—14.5%	304,421	
Total Income	100.0%	100.0%	100.0%—100.0%	3,344,801	

EXPENSES BY OBJECT: 23 Respondents

Personnel—Salaries	33.7%	32.4%	27.1%—42.9%	\$ 1,050,524	
Personnel—Benefits, Taxes, etc.	5.0%	4.6%	2.2%—7.6%	180,371	
Travel Expenses	5.7%	3.3%	2.0%—6.8%	166,478	
Occupancy	3.6%	2.1%	0.0%—4.9%	97,041	
Communication	4.3%	2.3%	1.8%—3.3%	87,067	
Postage/Freight	3.2%	2.6%	1.8%—3.9%	90,175	
Printing	8.6%	4.4%	2.8%—10.5%	281,057	
Computers & Data Processing	0.8%	0.0%	0.0%—1.0%	26,017	
Office Equipment	0.9%	0.2%	0.0%—1.4%	23,912	
Office Supplies	2.1%	1.7%	1.2%—2.7%	68,609	
Outside Accounting	1.1%	0.5%	0.1%—1.2%	29,911	
Outside Legal Fees	1.1%	0.0%	0.0%—1.1%	37,687	
Other Consulting Fees	2.6%	0.0%	0.0%—0.8%	67,836	
Cost of Sales	3.2%	0.0%	0.0%—0.0%	130,452	
Federal & State Taxes	0.6%	0.0%	0.0%—0.1%	20,539	
Insurance	1.2%	1.0%	0.2%—1.4%	39,878	
Other Expenses	16.9%	14.6%	3.6%—29.9%	577,301	
Total Expenses	94.6%	97.1%	89.5%—102.9%	2,974,855	

EXPENSES BY FUNCTION: 16 Respondents

Executive & Administrative	45.9%	43.6%	35.4%—64.1%	\$ 1,031,940	
Volunteers & Governance	4.0%	0.7%	0.0%—6.9%	93,062	
Membership Promotion	1.7%	1.0%	0.3%—2.5%	42,402	
Public Relations	1.1%	0.0%	0.0%—1.5%	23,013	
Government Relations	1.2%	0.0%	0.0%—0.6%	16,698	
Periodical Publications	6.7%	6.8%	0.0%—10.8%	169,722	
Nonperiodical Publications	2.1%	0.0%	0.0%—0.7%	39,779	
Conventions/Expositions	11.9%	1.7%	0.0%—19.8%	230,650	
Education Programs	8.3%	0.9%	0.0%—13.9%	200,774	
Certification/Accreditation	2.8%	0.0%	0.0%—0.0%	72,200	
Group Insurance Programs	0.3%	0.0%	0.0%—0.0%	8,323	
Other Programs	10.7%	6.6%	3.6%—17.2%	276,926	
Total Expenses	96.8%	97.9%	91.4%—102.9%	2,205,489	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	1.0	1.0	1.0—1.0	
Full Time Clerical	0.9	1.0	0.0—1.5	
Part Time Staff	0.6	0.0	0.0—1.0	
Total	2.4	3.0	1.5—3.5	
Personnel Costs Per Staff Member	\$16,850	\$16,662	\$5,400—\$26,800	

Geographical Scope: All
Membership Type: Associations based primarily on Individual Members
Budget Group: Between \$250,000 and \$499,999

TABLE
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INCOME: 28 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	49.1%	55.0%	31.1%– 67.3%	\$ 4,978,729	
Dues—Associate	2.7%	0.0%	0.0%– 0.0%	230,370	
Dues—Other	1.7%	0.0%	0.0%– 0.9%	151,638	
Initiation Fee	2.5%	0.0%	0.0%– 0.0%	197,510	
Special Assessments	0.8%	0.0%	0.0%– 0.0%	98,870	
Education Programs	7.6%	4.4%	0.0%– 12.5%	775,071	
Conventions	7.0%	4.5%	0.0%– 12.9%	707,464	
Expositions	2.0%	0.0%	0.0%– 2.6%	198,330	
Certification/Accreditation	1.3%	0.0%	0.0%– 0.0%	117,737	
Periodical—Advertising	1.8%	0.5%	0.0%– 2.2%	181,041	
Periodical—Subscriptions	0.7%	0.0%	0.0%– 0.0%	77,886	
Periodical—Other	1.4%	0.0%	0.0%– 0.0%	125,300	
Nonperiodical Publications	0.8%	0.0%	0.0%– 0.0%	80,564	
Group Insurance Programs	4.4%	0.0%	0.0%– 0.2%	538,219	
Grants/Contracts	0.3%	0.0%	0.0%– 0.0%	32,727	
Investments	9.1%	5.6%	3.8%– 11.5%	890,875	
Other Income	6.8%	1.6%	0.0%– 5.0%	772,881	
Total Income	100.0%	100.0%	100.0%–100.0%	10,155,212	

EXPENSES BY OBJECT: 28 Respondents

Personnel—Salaries	28.5%	29.0%	21.6%– 32.5%	\$ 2,933,218	
Personnel—Benefits, Taxes, etc.	5.0%	4.5%	3.0%– 6.9%	536,159	
Travel Expenses	7.4%	5.2%	2.7%– 11.4%	724,585	
Occupancy	5.1%	5.1%	2.3%– 6.4%	530,180	
Communication	2.2%	1.6%	1.2%– 2.3%	232,436	
Postage/Freight	3.8%	3.0%	2.3%– 4.3%	364,303	
Printing	6.2%	4.3%	2.2%– 8.6%	602,233	
Computers & Data Processing	1.5%	1.2%	0.0%– 2.3%	162,917	
Office Equipment	1.6%	1.2%	0.3%– 2.1%	162,306	
Office Supplies	1.6%	1.6%	0.8%– 2.2%	171,782	
Outside Accounting	0.9%	0.8%	0.3%– 1.2%	87,584	
Outside Legal Fees	1.7%	0.4%	0.0%– 1.4%	198,452	
Other Consulting Fees	2.1%	0.1%	0.0%– 4.1%	238,252	
Cost of Sales	3.7%	0.0%	0.0%– 3.1%	355,916	
Federal & State Taxes	0.2%	0.0%	0.0%– 0.1%	18,964	
Insurance	0.9%	0.7%	0.5%– 1.3%	86,057	
Other Expenses	18.4%	13.3%	8.2%– 25.3%	1,813,032	
Total Expenses	90.8%	92.4%	83.4%–100.0%	9,218,376	

EXPENSES BY FUNCTION: 23 Respondents

Executive & Administrative	32.5%	28.6%	20.0%– 42.9%	\$ 2,761,505	
Volunteers & Governance	6.0%	4.1%	0.5%– 10.0%	531,751	
Membership Promotion	5.0%	1.8%	0.7%– 8.4%	456,604	
Public Relations	1.5%	0.1%	0.0%– 1.3%	113,285	
Government Relations	5.3%	1.0%	0.0%– 9.2%	432,925	
Periodical Publications	7.1%	5.7%	0.8%– 8.5%	568,743	
Nonperiodical Publications	1.6%	0.0%	0.0%– 2.7%	128,281	
Conventions/Expositions	10.6%	8.5%	1.1%– 16.7%	933,756	
Education Programs	5.2%	1.1%	0.0%– 8.9%	451,022	
Certification/Accreditation	4.7%	0.0%	0.0%– 0.2%	330,940	
Group Insurance Programs	1.8%	0.0%	0.0%– 0.0%	189,115	
Other Programs	10.3%	3.6%	0.2%– 13.3%	881,996	
Total Expenses	91.5%	94.1%	86.1%–100.0%	7,779,923	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	2.3	2.0	1.0– 3.0	
Full Time Clerical	2.5	2.0	1.5– 3.5	
Part Time Staff	0.9	1.0	0.0– 2.0	
Total	5.7	5.0	4.0– 7.0	
Personnel Costs Per Staff Member	\$22,218	\$22,811	\$17,797–\$26,375	

Geographical Scope: All
Membership Type: Associations based primarily on Individual Members
Budget Group: Between \$500,000 and \$999,999

INCOME: 41 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	41.4%	41.3%	26.0%—61.2%	\$ 11,413,016	
Dues—Associate	1.6%	0.0%	0.0%—1.6%	419,547	
Dues—Other	1.2%	0.0%	0.0%—1.4%	319,915	
Initiation Fee	5.3%	0.0%	0.0%—2.7%	1,530,793	
Special Assessments	1.5%	0.0%	0.0%—0.6%	420,131	
Education Programs	5.7%	0.0%	0.0%—4.4%	1,496,091	
Conventions	8.6%	6.7%	0.0%—13.9%	2,412,801	
Expositions	2.5%	0.0%	0.0%—1.5%	747,601	
Certification/Accreditation	1.4%	0.0%	0.0%—0.0%	434,072	
Periodical—Advertising	5.0%	2.0%	0.1%—4.9%	1,549,656	
Periodical—Subscriptions	2.5%	0.1%	0.0%—1.6%	708,788	
Periodical—Other	0.2%	0.0%	0.0%—0.0%	67,639	
Nonperiodical Publications	3.3%	0.0%	0.0%—2.5%	1,048,456	
Group Insurance Programs	0.4%	0.0%	0.0%—0.0%	96,087	
Grants/Contracts	1.4%	0.0%	0.0%—0.0%	435,508	
Investments	7.8%	6.1%	3.4%—9.8%	2,255,824	
Other Income	10.3%	6.3%	1.4%—12.4%	3,068,210	
Total Income	100.0%	100.0%	100.0%—100.0%	28,424,135	

EXPENSES BY OBJECT: 40 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Personnel—Salaries	26.5%	26.5%	21.9%—30.8%	\$ 7,316,185	
Personnel—Benefits, Taxes, etc.	4.3%	4.5%	2.5%—5.6%	1,190,274	
Travel Expenses	5.2%	4.8%	1.7%—8.4%	1,459,604	
Occupancy	5.4%	4.8%	2.9%—6.6%	1,476,704	
Communication	1.6%	1.5%	1.0%—1.8%	424,423	
Postage/Freight	2.8%	2.4%	1.6%—3.4%	787,552	
Printing	8.8%	8.9%	3.0%—12.3%	2,452,540	
Computers & Data Processing	1.4%	1.1%	0.0%—2.3%	402,880	
Office Equipment	1.3%	1.1%	0.6%—2.0%	363,341	
Office Supplies	1.4%	1.4%	0.9%—1.9%	397,289	
Outside Accounting	0.9%	0.8%	0.5%—1.1%	241,993	
Outside Legal Fees	1.3%	0.2%	0.0%—1.0%	361,545	
Other Consulting Fees	1.7%	0.1%	0.0%—1.2%	475,696	
Cost of Sales	5.0%	0.0%	0.0%—6.7%	1,510,675	
Federal & State Taxes	0.3%	0.0%	0.0%—0.2%	106,694	
Insurance	1.3%	0.7%	0.4%—1.4%	374,477	
Other Expenses	23.8%	21.2%	11.1%—37.1%	6,699,887	
Total Expenses	93.0%	95.3%	86.2%—99.9%	26,041,759	

EXPENSES BY FUNCTION: 31 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Executive & Administrative	35.7%	34.5%	23.9%—49.1%	\$ 7,757,302	
Volunteers & Governance	5.3%	4.0%	1.0%—5.3%	1,096,950	
Membership Promotion	4.7%	4.6%	1.2%—7.3%	1,079,951	
Public Relations	3.4%	1.0%	0.0%—2.3%	799,128	
Government Relations	0.9%	0.0%	0.0%—0.2%	171,730	
Periodical Publications	11.9%	10.4%	7.8%—14.3%	2,779,975	
Nonperiodical Publications	3.9%	0.5%	0.0%—3.0%	931,056	
Conventions/Expositions	7.4%	5.1%	0.4%—12.4%	1,615,143	
Education Programs	6.5%	2.3%	0.4%—8.7%	1,286,120	
Certification/Accreditation	0.8%	0.0%	0.0%—0.3%	157,746	
Group Insurance Programs	1.0%	0.0%	0.0%—1.1%	211,183	
Other Programs	11.1%	5.0%	2.1%—14.6%	2,404,992	
Total Expenses	92.5%	95.2%	86.2%—99.9%	20,291,276	

NUMBER OF PERSONS ON STAFF

	Average	Median	Midrange	Your Ratios
Full Time Professionals	4.4	4.0	3.0—6.0	
Full Time Clerical	4.5	4.0	3.0—6.0	
Part Time Staff	1.7	1.0	1.0—3.0	
Total	10.7	10.0	8.0—13.0	
Personnel Costs Per Staff Member	\$20,328	\$20,145	\$15,977—\$23,889	

Geographical Scope: All
Membership Type: Associations based primarily on Individual Members
Budget Group: Between \$1,000,000 and \$2,499,999

INCOME: 49 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	42.2%	42.8%	25.2%– 58.9%	\$ 31,719,930	
Dues—Associate	0.8%	0.0%	0.0%– 0.1%	624,790	
Dues—Other	3.0%	0.0%	0.0%– 1.8%	2,536,365	
Initiation Fee	2.0%	0.0%	0.0%– 0.8%	1,532,285	
Special Assessments	0.2%	0.0%	0.0%– 0.0%	118,590	
Education Programs	10.2%	1.7%	0.0%– 14.0%	7,388,894	
Conventions	8.0%	5.6%	0.4%– 12.8%	6,350,579	
Expositions	3.0%	0.0%	0.0%– 2.1%	2,623,552	
Certification/Accreditation	3.2%	0.0%	0.0%– 0.6%	2,405,341	
Periodical—Advertising	3.7%	2.8%	0.0%– 5.4%	2,868,146	
Periodical—Subscriptions	3.0%	0.1%	0.0%– 3.4%	2,369,788	
Periodical—Other	0.8%	0.0%	0.0%– 0.4%	760,948	
Nonperiodical Publications	3.1%	0.0%	0.0%– 2.9%	2,539,950	
Group Insurance Programs	1.2%	0.0%	0.0%– 0.1%	1,217,365	
Grants/Contracts	1.9%	0.0%	0.0%– 1.5%	1,561,841	
Investments	6.8%	5.1%	3.4%– 8.4%	5,530,010	
Other Income	6.9%	2.3%	0.5%– 5.9%	5,556,682	
Total Income	100.0%	100.0%	100.0%–100.0%	77,705,056	

EXPENSES BY OBJECT: 48 Respondents

Personnel—Salaries	25.8%	25.5%	20.2%– 30.8%	\$ 19,386,199	
Personnel—Benefits, Taxes, etc.	4.8%	4.9%	3.4%– 6.3%	3,684,138	
Travel Expenses	4.6%	3.4%	1.4%– 5.9%	3,461,319	
Occupancy	4.9%	3.3%	1.8%– 4.8%	3,617,436	
Communication	1.3%	1.3%	0.8%– 1.6%	952,097	
Postage/Freight	2.9%	2.4%	1.6%– 4.2%	2,231,029	
Printing	7.3%	6.4%	2.6%– 11.3%	5,669,713	
Computers & Data Processing	1.6%	1.2%	0.7%– 1.9%	1,151,316	
Office Equipment	1.4%	1.2%	0.7%– 1.7%	1,090,001	
Office Supplies	1.4%	1.1%	0.5%– 1.8%	1,009,735	
Outside Accounting	0.7%	0.6%	0.4%– 0.8%	488,513	
Outside Legal Fees	1.4%	0.5%	0.2%– 1.7%	968,767	
Other Consulting Fees	1.7%	0.5%	0.0%– 1.4%	1,295,218	
Cost of Sales	6.3%	0.2%	0.0%– 6.6%	4,809,312	
Federal & State Taxes	0.1%	0.0%	0.0%– 0.0%	85,406	
Insurance	0.8%	0.5%	0.4%– 1.0%	602,683	
Other Expenses	26.4%	24.5%	12.3%– 38.5%	20,078,855	
Total Expenses	93.4%	94.7%	88.2%– 98.1%	70,581,737	

EXPENSES BY FUNCTION: 38 Respondents

Executive & Administrative	28.5%	26.0%	20.8%– 36.8%	\$ 16,874,388	
Volunteers & Governance	4.3%	3.5%	0.5%– 6.7%	2,760,912	
Membership Promotion	6.9%	4.0%	1.4%– 10.0%	4,459,778	
Public Relations	4.6%	0.9%	0.0%– 3.9%	3,131,315	
Government Relations	1.8%	0.0%	0.0%– 3.1%	1,013,524	
Periodical Publications	12.9%	11.2%	5.8%– 18.6%	8,000,017	
Nonperiodical Publications	1.8%	0.1%	0.0%– 2.1%	1,130,558	
Conventions/Expositions	9.9%	7.2%	4.2%– 13.9%	6,332,570	
Education Programs	10.4%	3.8%	0.0%– 14.5%	5,775,769	
Certification/Accreditation	1.7%	0.0%	0.0%– 1.4%	1,062,926	
Group Insurance Programs	0.3%	0.0%	0.0%– 0.0%	180,902	
Other Programs	10.8%	4.2%	0.7%– 17.1%	6,735,584	
Total Expenses	93.6%	94.7%	88.4%– 97.9%	57,458,243	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	8.5	7.0	4.0–12.0	
Full Time Clerical	9.9	9.0	6.0–13.0	
Part Time Staff	1.7	1.0	0.0– 2.0	
Total	20.1	18.0	14.0–26.0	
Personnel Costs Per Staff Member	\$26,999	\$23,981	\$20,237–\$28,394	

Geographical Scope: All
Membership Type: Associations based primarily on Individual Members
Budget Group: \$2,500,000 and over

INCOME: 61 Respondents

	Average	Median	Midrange	Total Dollars	Your Ratios
Dues—Regular	34.4%	32.4%	17.8%—45.3%	\$ 198,854,809	
Dues—Associate	0.5%	0.0%	0.0%—0.0%	2,139,724	
Dues—Other	1.5%	0.0%	0.0%—1.3%	7,748,052	
Initiation Fee	0.4%	0.0%	0.0%—0.3%	1,407,420	
Special Assessments	1.3%	0.0%	0.0%—0.0%	4,778,494	
Education Programs	11.5%	4.0%	0.7%—16.4%	58,307,421	
Conventions	7.5%	4.1%	1.0%—10.8%	32,316,046	
Expositions	3.4%	0.9%	0.0%—4.8%	14,346,243	
Certification/Accreditation	1.5%	0.0%	0.0%—0.1%	17,189,422	
Periodical—Advertising	7.7%	4.9%	1.2%—12.5%	61,512,343	
Periodical—Subscriptions	5.6%	2.3%	0.2%—7.3%	32,688,651	
Periodical—Other	1.5%	0.0%	0.0%—0.8%	12,377,832	
Nonperiodical Publications	5.7%	1.4%	0.0%—6.0%	32,228,284	
Group Insurance Programs	0.3%	0.0%	0.0%—0.0%	1,675,338	
Grants/Contracts	2.2%	0.0%	0.0%—2.0%	6,847,657	
Investments	6.4%	5.3%	4.0%—7.6%	43,596,011	
Other Income	8.6%	3.0%	0.9%—6.4%	30,656,341	
Total Income	100.0%	100.0%	100.0%—100.0%	558,670,088	

EXPENSES BY OBJECT: 61 Respondents

Personnel—Salaries	25.9%	25.4%	20.4%—29.9%	\$ 149,452,963	
Personnel—Benefits, Taxes, etc.	5.7%	5.5%	4.4%—6.9%	33,303,117	
Travel Expenses	5.8%	5.1%	3.5%—7.7%	36,467,421	
Occupancy	4.4%	4.6%	2.8%—5.9%	28,919,162	
Communication	1.4%	1.2%	1.0%—1.5%	7,106,742	
Postage/Freight	3.8%	3.1%	1.9%—6.0%	21,025,234	
Printing	9.7%	8.4%	3.3%—14.8%	57,262,399	
Computers & Data Processing	1.5%	1.3%	0.7%—2.1%	8,626,903	
Office Equipment	1.5%	1.0%	0.5%—1.8%	7,064,587	
Office Supplies	1.8%	1.3%	0.6%—1.9%	8,731,122	
Outside Accounting	0.4%	0.3%	0.2%—0.4%	1,780,976	
Outside Legal Fees	0.8%	0.4%	0.2%—0.9%	6,649,730	
Other Consulting Fees	2.9%	1.0%	0.2%—3.9%	17,516,116	
Cost of Sales	8.3%	2.0%	0.0%—10.3%	51,478,905	
Federal & State Taxes	0.2%	0.0%	0.0%—0.0%	1,505,810	
Insurance	0.4%	0.3%	0.2%—0.4%	1,839,195	
Other Expenses	20.1%	18.6%	9.3%—27.3%	100,273,372	
Total Expenses	94.6%	95.5%	91.0%—98.2%	539,003,754	

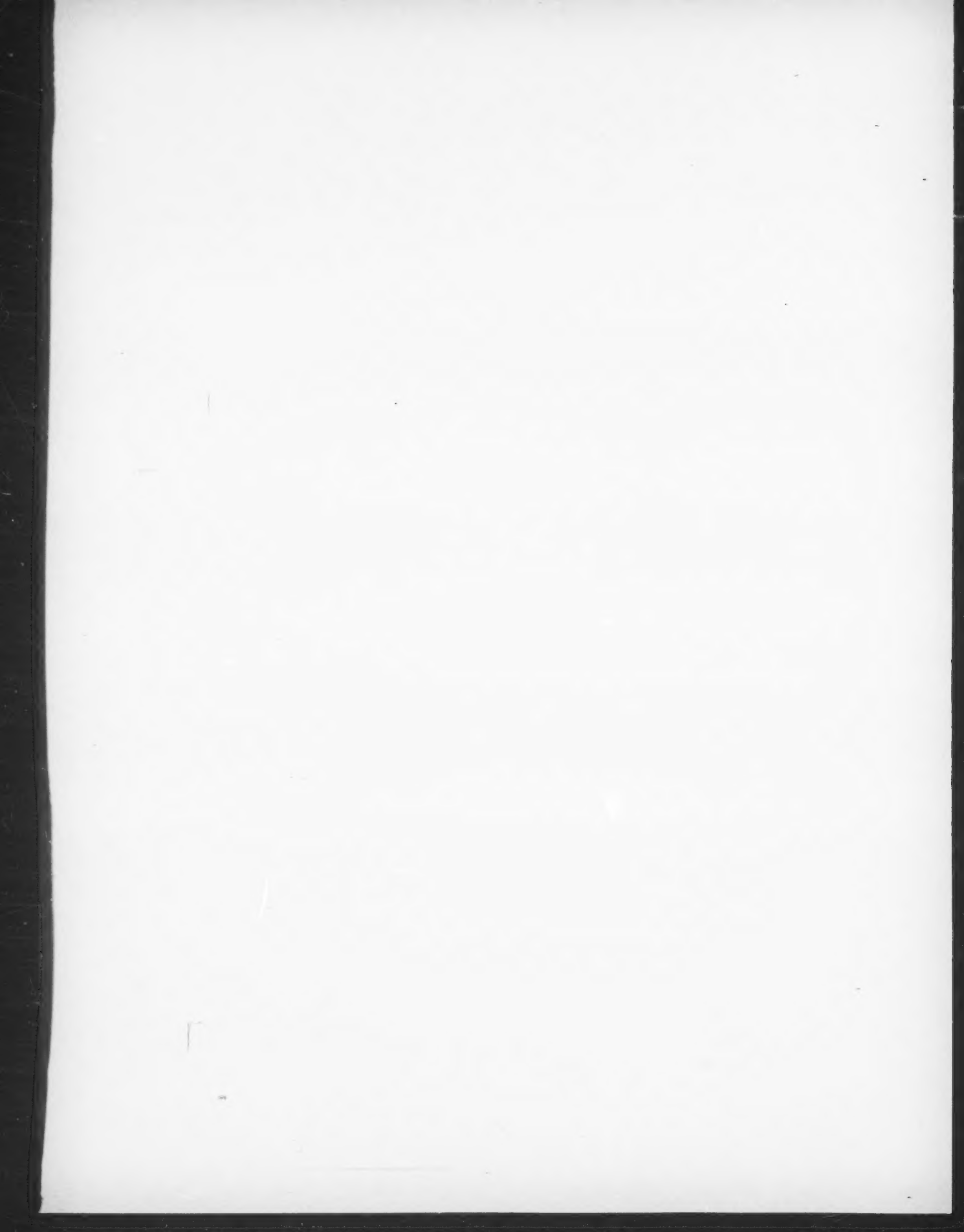
EXPENSES BY FUNCTION: 57 Respondents

Executive & Administrative	20.5%	18.4%	11.5%—28.6%	\$ 104,447,129	
Volunteers & Governance	2.8%	1.1%	0.0%—5.2%	15,179,483	
Membership Promotion	6.0%	4.5%	2.2%—8.3%	34,322,442	
Public Relations	4.1%	1.9%	0.0%—4.4%	17,796,350	
Government Relations	2.7%	1.2%	0.0%—4.4%	16,007,865	
Periodical Publications	15.8%	13.9%	6.9%—23.4%	97,155,329	
Nonperiodical Publications	4.6%	1.0%	0.0%—7.0%	24,535,470	
Conventions/Expositions	8.5%	6.3%	2.7%—13.3%	36,644,948	
Education Programs	13.4%	7.5%	1.8%—23.3%	65,703,274	
Certification/Accreditation	2.6%	0.0%	0.0%—2.4%	25,042,224	
Group Insurance Programs	0.2%	0.0%	0.0%—0.0%	1,442,334	
Other Programs	13.6%	9.1%	1.8%—18.2%	83,946,985	
Total Expenses	94.8%	95.5%	92.2%—98.2%	522,223,833	

NUMBER OF PERSONS ON STAFF

Full Time Professionals	45.0	26.0	15.0—45.0	
Full Time Clerical	48.9	30.0	20.0—45.0	
Part Time Staff	4.6	3.0	0.0—6.0	
Total	98.5	65.0	40.0—90.0	
Personnel Costs Per Staff Member	\$27,879	\$28,024	\$24,118—\$31,021	

Appendices



Appendix A: 1985 Operating Ratio Summary Functional Cost Matrix

266 Respondents

Function of Expenditure Object of Expenditure	Executive & Administrative	Volunteers & Governance	Membership Promotion & Retention	Public, Consumer, Industry Relations	Government Relations	Periodical Publications	Non-periodical Publications	Conventions & Expositions	Education Programs	Certification, Accreditation, Standardization	Group Insurance Programs	Other Programs & Services	Total Expense
Personnel Salaries	8.9%	.3%	2.3%	1.2%	1.5%	2.6%	.4%	1.4%	1.9%	.7%	.2%	5.8%	27.2%
Personnel Taxes & Fringe Benefits	2.2%	.1%	.5%	.2%	.3%	.5%	.1%	.3%	.4%	.2%	.1%	1.1%	6.0%
Travel Expenses	1.2%	1.0%	.5%	.3%	.2%	.2%	—	.7%	.5%	.3%	—	1.0%	5.9%
Overhead Expenses*	4.0%	.1%	.3%	.2%	.3%	.3%	.1%	.5%	.5%	.1%	.1%	1.7%	8.2%
Communications	.5%	—	.1%	.1%	.1%	.1%	—	.1%	.1%	—	—	.7%	1.8%
Postage & Freight	.5%	—	.4%	.1%	.1%	.9%	.2%	.2%	.2%	.1%	—	.7%	3.4%
Printing	.4%	—	.6%	.6%	.1%	5.8%	.5%	.7%	.4%	.1%	—	.8%	10.0%
Computers & Data Processing	.7%	—	.2%	—	—	.2%	—	—	—	—	—	1.3%	2.4%
Outside Accounting Fees	.3%	—	—	—	—	—	—	—	—	—	—	.1%	.4%
Outside Legal Fees	.6%	.1%	—	—	.2%	—	—	—	—	—	—	.4%	1.3%
Other Professional Consultant Fees	.7%	.1%	.2%	.3%	.3%	.4%	.1%	.3%	.5%	.1%	.1%	.3%	3.4%
Cost of Sales	.1%	—	.2%	.1%	.1%	1.0%	.9%	.6%	1.4%	—	—	4.0%	8.4%
Federal & State Income Taxes	.1%	—	—	—	—	—	—	—	—	—	—	.1%	.2%
Insurance	.3%	—	—	—	—	—	—	—	—	—	.1%	.2%	.6%
Other Expenses	1.9%	.5%	1.3%	3.3%	.5%	2.5%	.3%	4.0%	1.9%	.6%	.2%	3.8%	20.8%
Total Expense	22.4%	2.2%	6.6%	6.4%	3.7%	14.5%	2.6%	8.8%	7.8%	2.2%	.8%	22.0%	100.0%

*Overhead includes expenses for Occupancy, Office Equipment, and Office Supplies

Appendix B: Definitions

Income Schedule

Dues—Regular/Primary Member: Include yearly dues payments for members in the primary membership category with full privileges. Do not include members in this category who pay less than full dues because of age or longevity.

Dues—Associate/Supplier Members: Include yearly dues payments from members who supply services or products to the regular membership.

Dues—All Other Membership Classifications: Include yearly dues of all other members not in regular or associate classifications, such as affiliate, student, or life members.

Initiation Fees: Include receipts from entrance fees added to membership fee for new members.

Special Assessments: Include payments from members as a condition of membership other than dues or initiation fees.

Education Programs: Include fees and other charges for programs, seminars, study courses, or meetings whose principal purpose is educational. Include courses leading to certification and accreditation, and any related materials provided.

Conventions: Include all registration fees and other charges to participants of membership-wide meetings and conventions. Do not include income from expositions or pass-through charges such as hotel registration fees paid over to hotels.

Expositions: Include all fees for exhibit space and any charges related to exhibiting at any type of meeting. Do not include convention registration fees charged to exhibitors.

Certification, Accreditation, or Standardization: Include all fees or other charges for these programs. Do not include educational programs leading to certification or accreditation.

- Certification relates to people
- Accreditation relates to institutions
- Standardization relates to products

Periodical Publications—Advertising: Include all income from advertising in any association publication.

Periodical Publications—Subscriptions: Include amount allocated from dues or charged to members for subscriptions and amounts charged to nonmembers for same.

Periodical Publications—Other Income: Include all other fees received related to periodicals such as charges for reprints, copyright, listings, or citations.

Nonperiodical Publications: Include all sales of publications other than by subscription.

Group Insurance Programs: Include all income earned from the management or sponsorship of association insurance programs including royalty and administrative fees. Do not include pass-through income—premiums collected and forwarded to agent or carrier.

Grants & Contracts: Include all income from the performance of contracts and grants paid by all government or other organizations.

Investment Income: Include all income from investments including interest, dividends, capital gains, royalties, and rent from excess space owned by the association.

Other Income: Include all income not separately enumerated above. Include fees for awards, sales of data processing services, management fees for subsidiary organizations, and other income.

Total Income: The total of all items in the income schedule. This amount should agree with the total income in your financial statements.

Expenses By Object

Personnel Salaries: Include all direct salary expenses including salaries for full-time, part-time, and temporary staff. Also include employment agency fees and any compensation paid to volunteers.

Personnel Taxes, Fringe Benefits, & Other: Include all payroll taxes, hospital and other employee insurance premiums, costs for retirement plan, car allowance, and any other personnel expenses.

Travel Expenses: Include all expenses such as meals, hotel, transportation, and per diem for staff, directors, committee members, and officers, as well as spouses and speakers reimbursed by the association.

Occupancy: Include all rental or lease payments for use of facilities. If facilities are owned by your association include depreciation expense. Also include building maintenance, repairs, and expenses on excess space rented to others.

Communications: Include all communication expenses including telephone, telex, and facsimile.

Postage & Freight: Include expenses for office postage, express mail, messenger service, mailgrams/telegrams, mailhouse distribution, and storage.

Printing: Include all expenses for printing, duplicating, typesetting, and graphics. Include expenses for both in-house activities and outside services.

Computers & Data Processing: Include all data processing expenses related to computer equipment, supplies, and outside service bureau processing. For

capital expenditures only include yearly depreciated expense. Do not include salaries, occupancy, or other charges detailed elsewhere in this schedule.

Office Equipment: Include all expenses for rental, purchase, and/or depreciation of general office equipment.

Office Supplies: Include all expenses related to the purchase of office supplies. Also include subscriptions, publications, and dues payments. Supplies for data processing should be shown in Computers & Data Processing.

Outside Accounting Fees: Include all expenses for the professional services of outside accounting firms.

Outside Legal Fees: Include all expenses for the professional services of outside legal firms.

Other Professional/Consultant Fees: Include all costs for contracting professional services including personnel, management, and public relations consultants.

Cost of Sales: The value of inventory expended from asset accounts. Do not include expenses reported elsewhere relative to providing services.

Federal & State Income Taxes: Include all federal and state income taxes paid by the association.

Insurance: Include all expenses for association insurance including property/casualty, professional liability for officers and directors, and convention cancellation. Do not include employee benefit premiums, which should be included in Personnel Taxes, Fringe Benefits, & Other.

Other Expenses: Include all other expenses incurred by the association not specifically enumerated above.

Total Association Expense: The sum of all items listed in the expense by object schedule. This amount should equal the total expense of your association in the year reported on and the total expense reported for functional expenditures.

Expenses By Function

Executive & Administrative: Include expenses attributable to general and administrative association activities. Includes chief staff officer and his/her staff, and staff of other administrative departments, such as finance and accounting, not directly related to other major functional activities.

Volunteers & Governance: Include all expenses for officers, directors, and association committees. Include costs of all committee activities not included elsewhere.

Membership Promotion & Retention: Include expenses for recruiting and retaining members. Also include costs for maintaining member records, list maintenance, and general membership services not detailed elsewhere.

Public, Consumer, Industry Relations: Include all expenses for promoting the industry or profession of members, consumer relations, and working with other influential forces in the members' area of operations.

Government Relations: Include all expenses for liaison with administrative, legislative, or judicial divisions of local, state, and federal government.

Periodical Publications: Include all expenses attributable to the development and production of periodical publications such as magazines, journals, newsletters, and directories.

Nonperiodical Publications: Include all costs for development and production of non-periodical publications including books, monographs, and studies. Include fees to authors and all related expenses including marketing.

Conventions & Expositions: Include all expenses for annual conventions, membership meetings, and expositions. Do not include expenses for meetings where the primary purpose is to carry out education programs.

Education Programs: Include expenses for education of members or others on behalf of members. Include all courses leading to certification and accreditation.

Certification, Accreditation, & Standardization: Include costs for administering and maintaining these programs. Do not include expenses for education programs conducted to prepare candidates for certification or accreditation.

Group Insurance Programs: Include all expenses related to the administration and management of insurance programs for members.

Other Programs & Services: Include expenses for other functional areas not detailed elsewhere.

Total Association Expense: The sum of all items listed in the expense by function schedule. This amount should be equal to the total expense of your association in the year reported on and the total expense reported for the expenditure by object schedule.

Appendix C: Functional Accounting Concepts

The 1985-86 ASAE Association Operating Ratio Report supports the concept of functional accounting in association financial statements. Functional financial statements do not replace the traditional reporting of expenses by object or natural classification. The use of both financial reports allows you to view total association expenditures from different perspectives, and provides you with a more accurate and complete understanding of expenditures.

The traditional report of expenditures by natural classification presents a statement of how funds are spent (i.e. salaries, telephone, rent, etc.). The functional report of expenditures is designed to show the purpose of the expenditure (membership fulfillment, consumer relations, member education, etc.). The two reports can also be combined to show how each natural classification of expenditure is distributed among functional categories. These reports can provide useful insight into an association's operations.

Functional reporting classifications vary according to the nature of services provided by the association. Many associations maintain financial records and reports in several functional program areas. In all cases, the expenses are recorded by type of program. This recording is simplified when a concise description of the program is available and the staff members have a good understanding of the association's programs.

Respondents to the 1985-86 Association Operating Ratio Report were asked to report their functional expenses in the following categories:

- Executive and Administrative
- Volunteers and Governance
- Membership Promotion
- Government Relations
- Public Relations
- Periodical Publications
- Nonperiodical Publications
- Conventions/Expositions
- Education Programs

- Certification/Accreditation
- Group Insurance Programs

In addition, participants were asked to allocate object of expenditure results across functional categories. About 44% of the participants completed the expenditure allocation matrix, this represents a 13% increase in responses over the 1980 report. This is further evidence of the use of functional accounting methods which depend on consistent use of cost allocation techniques.

Cost allocation techniques should be carefully devised so that the resulting financial information is useful. A technique commonly used to allocate salary expense in many organizations involves the use of employee time estimates. Each employee prepares a weekly estimate of functional areas where time was spent during the week. This could be accomplished by using a preprinted form. The information for functional allocation of salaries would be calculated from the actual salary and the employee's allocation of time among functional categories.

Although this seems like a complex task, many employees find that their time is primarily allocated in one functional area during a reporting period. As an organization's experience with functional time allocation increases, the frequency of reporting can be reduced without significant impact to the value of the information.

In March of 1986, ASAE's Finance and Administration Section released a "Standard" Chart of Accounts for medium and small-sized associations. It was developed to be used as a guideline for associations creating or redesigning their chart of accounts. This chart of accounts was designed to provide a basis for both natural classification and functional reporting for the association. For further information on managing your association's finances and functional accounting methods contact ASAE's Information Central (202) 626-ASAE.